

Introduction

Idaho Fiscal Facts is a pocket reference guide designed to provide legislators with convenient access to facts, figures and trends in Idaho's state budget, as well as selected information on state government programs, taxes, demographics and state rankings.

Though not a comprehensive fiscal report, **Idaho Fiscal Facts** will answer many frequently asked questions, in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995.

Idaho Fiscal Facts is organized into three major sections:

- I. The **Revenues & Expenditures** section provides tables, graphs and narratives which outline the history, source and distribution of state revenues, as well as, statewide budget information.
- II. The **Functional Areas** section includes more detailed information on specific state agencies, programs and trends using ten-year comparisons.
- III. The **State Facts & Demographics** section includes more general information of statewide interest including population trends, Idaho rankings nationally, and an overview of the Legislative Branch of government.



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Table of Contents

Section I

State Revenues and Expenditures	5
General Fund Revenue	6
General Fund Appropriations	7
All Funds Revenue	8
All Funds Appropriations	9
General Fund 17-Year History and Trend Comparisons	10
General Fund Revenue Table	12
Current Budget Scenario	14
State & Local Tax Collections & Distributions.....	16
Tax Burden	19
Sales Tax Rates & History of Changes	20
Sales Tax Rate History and Distribution	21
State Revenue Sharing	24
Sales Tax Exceptions & Exemptions	26
Change in Employee Compensation History	28
Budget Stabilization Fund	29
Idaho's Endowment Trusts	30
Idaho Budget Process	32

Section II

Functional Areas.....	35
Education	37
Health and Human Services	59
Public Safety	69
Natural Resources	77
Economic Development	89
General Government	97

Section III

State Facts & Demographics	107
Idaho Facts	109
County and County Seat Populations	110
Idaho's 20 Largest Cities & NW Population Highlights.....	111
Legislative Statistics	112
Idaho Legislative Staff Organizational Chart	113
State Rankings	114

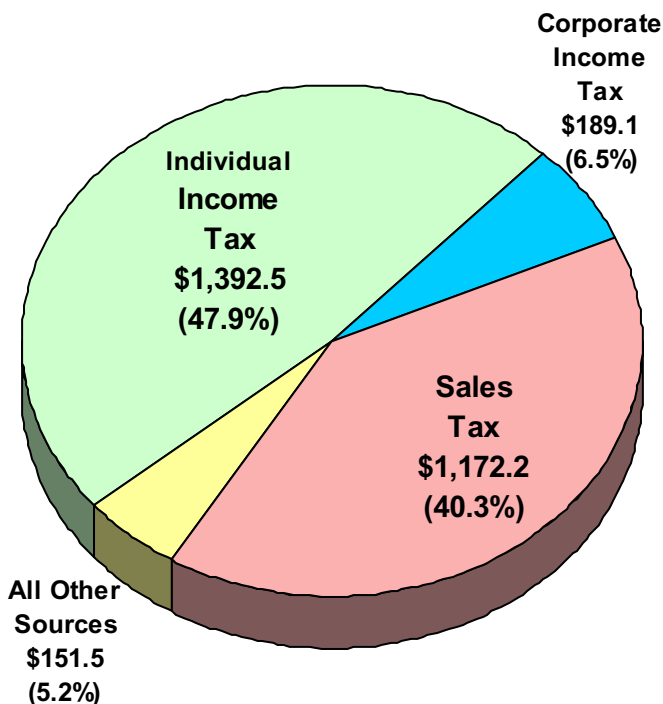
Section I

State Revenues & Expenditures

General Fund Revenue	6
General Fund Appropriations	7
All Funds Revenue	8
All Funds Appropriations	9
General Fund 17-Year History and Trend Comparison	10
General Fund Revenue Table	12
Current Budget Scenario	14
State & Local Tax Collections & Distributions.....	16
Tax Burden	19
Idaho Tax Rates & History of Changes	20
Sales Tax Rate History and Distribution	21
State Revenue Sharing	24
Sales Tax Exceptions & Exemptions	26
Change in Employee Compensation History	28
Budget Stabilization Fund	29
Idaho's Endowment Trusts	30
Idaho Budget Process	32

FY 2008 General Fund Revenues

Revised Forecast Revenues* = \$2,905,310,000



General Fund Revenues (Millions)

<u>By Revenue Source</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
Individual Income Tax	\$776.2	\$1,392.5	6.0%	79.4%
Corporate Income Tax	117.3	189.1	4.9%	61.2%
Sales Tax	496.8	1,172.2	9.0%	136.0%
All Other Sources	91.9	151.5	5.1%	64.9%
Revenues*	\$1,482.1	\$2,905.3	7.0%	96.0%

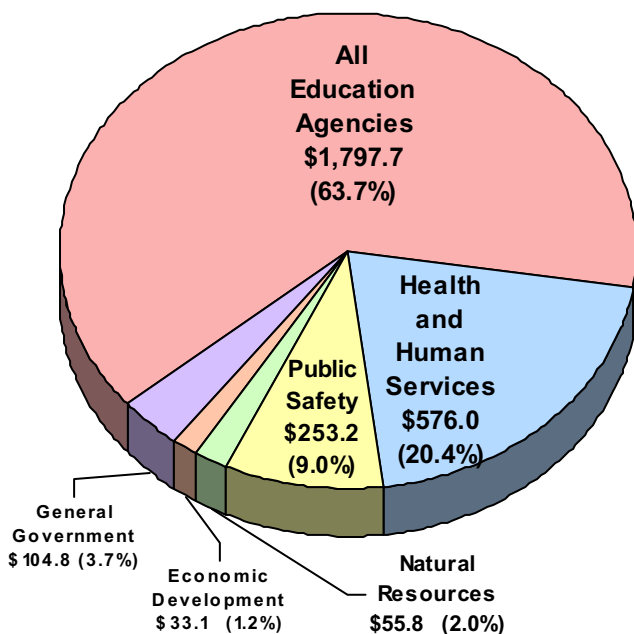
*Revised August 2007 Revenue Forecast

Annual % Chg is the annual compound rate at which the FY 1998 actual collections would have to change to reach the FY 2008 projections.

FY 2008 General Fund Appropriations

Appropriations = \$2,820,674,400

Functional Areas of Government

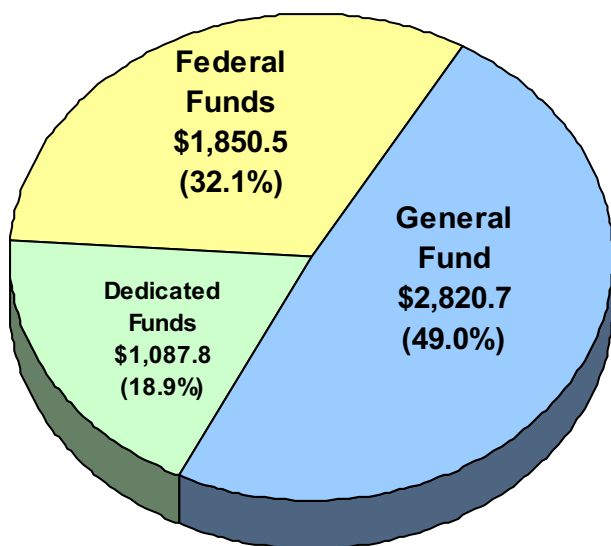


General Fund Appropriations (Millions)

By Functional Area	FY 1998	FY 2008	Annual % Chg	Total % Chg
All Education Agencies	\$978.0	\$1,797.7	6.3%	83.8%
Health and Human Services	254.1	576.0	8.5%	126.7%
Public Safety	122.5	253.2	7.5%	106.7%
Natural Resources	25.0	55.8	8.4%	123.1%
Economic Development	9.4	33.1	13.4%	252.1%
General Government	49.9	104.8	7.7%	110.0%
Appropriations	\$1,438.9	\$2,820.7	7.0%	96.0%

FY 2008 Funds by Source

Total Sources = \$5,758,998,100



Sources of Revenue (Millions)

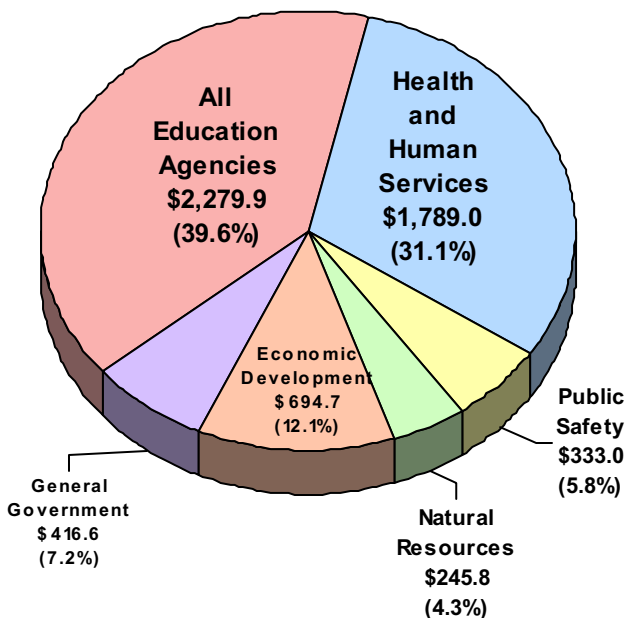
<u>By Fund Source</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
General Fund	\$1,438.9	\$2,820.7	7.0%	96.0%
Dedicated Funds	644.3	1,087.8	5.4%	68.8%
Federal Funds	747.5	1,850.5	9.5%	147.6%
Total Sources	\$2,830.8	\$5,759.0	7.4%	103.4%

Totals may not add due to rounding

FY 2008 All Funds Appropriations

Total Appropriations = \$5,758,998,100

Functional Areas of Government



All Funds Appropriations (Millions)

By Functional Area	FY 1998	FY 2008	Annual % Chg	Total % Chg
All Education Agencies	\$1,195.4	\$2,279.9	6.7%	90.7%
Health and Human Services	777.7	1,789.0	8.7%	130.0%
Public Safety	169.3	333.0	7.0%	96.7%
Natural Resources	120.4	245.8	7.4%	104.2%
Economic Development	402.8	694.7	5.6%	72.5%
General Government	165.2	416.6	9.7%	152.2%
Total Appropriations	\$2,830.8	\$5,759.0	7.4%	103.4%

Totals may not add due to rounding

General Fund 17-Year History

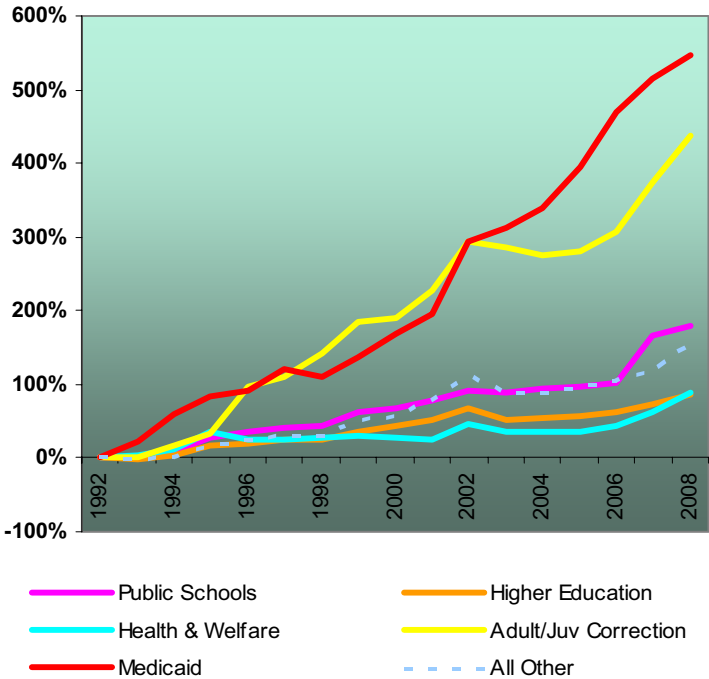
Original Appropriations from 1992 through 2008
(Dollars are expressed in millions)

Fiscal Year	Public Schools	Higher Education	Health & Welfare*	Adult/Juv Correction	All Other Agencies	Total
Original Appropriations*						
2008	\$1,367.4	\$264.2	\$544.8	\$201.2	\$443.1	\$2,820.7
2007	\$1,291.6	\$243.7	\$502.4	\$178.0	\$378.0	\$2,593.7
2006	\$987.1	\$228.9	\$457.7	\$152.2	\$355.0	\$2,180.9
2005	\$964.7	\$223.4	\$407.6	\$142.8	\$343.8	\$2,082.3
2004	\$943.0	\$218.0	\$375.8	\$140.6	\$326.7	\$2,004.1
2003	\$920.0	\$213.6	\$359.6	\$145.0	\$329.7	\$1,967.9
2002	\$933.0	\$236.4	\$358.0	\$147.3	\$369.6	\$2,044.3
2001	\$873.5	\$215.0	\$282.1	\$123.2	\$310.2	\$1,804.0
2000	\$821.1	\$202.0	\$270.7	\$108.5	\$272.4	\$1,674.7
1999	\$796.4	\$192.9	\$252.7	\$106.4	\$262.4	\$1,610.8
1998	\$705.0	\$178.6	\$236.6	\$90.3	\$228.4	\$1,438.9
1997	\$689.5	\$178.0	\$238.5	\$78.6	\$228.1	\$1,412.7
1996	\$664.0	\$171.0	\$224.3	\$73.5	\$216.0	\$1,348.8
1995	\$620.5	\$164.5	\$226.9	\$50.3	\$202.0	\$1,264.2
1994	\$528.0	\$146.0	\$192.5	\$44.2	\$173.9	\$1,084.6
1993	\$497.0	\$139.0	\$163.9	\$37.5	\$169.7	\$1,007.1
1992	\$487.5	\$141.4	\$146.9	\$37.5	\$174.1	\$987.4
Percentage of Total						
2008	48.5%	9.4%	19.3%	7.1%	15.7%	100.0%
2007	49.8%	9.4%	19.4%	6.9%	14.6%	100.0%
2006	45.3%	10.5%	21.0%	7.0%	16.3%	100.0%
2005	46.3%	10.7%	19.6%	6.9%	16.5%	100.0%
2004	47.1%	10.9%	18.8%	7.0%	16.3%	100.0%
2003	46.8%	10.9%	18.3%	7.4%	16.8%	100.0%
2002	45.6%	11.6%	17.5%	7.2%	18.1%	100.0%
2001	48.4%	11.9%	15.6%	6.8%	17.2%	100.0%
2000	49.0%	12.1%	16.2%	6.5%	16.3%	100.0%
1999	49.4%	12.0%	15.7%	6.6%	16.3%	100.0%
1998	49.0%	12.4%	16.4%	6.3%	15.9%	100.0%
1997	48.8%	12.6%	16.9%	5.6%	16.1%	100.0%
1996	49.2%	12.7%	16.6%	5.4%	16.0%	100.0%
1995	49.1%	13.0%	17.9%	4.0%	16.0%	100.0%
1994	48.7%	13.5%	17.7%	4.1%	16.0%	100.0%
1993	49.3%	13.8%	16.3%	3.7%	16.9%	100.0%
1992	49.4%	14.3%	14.9%	3.8%	17.6%	100.0%

* 2007 adjusted for H1 of 2006 Special Session. Juvenile Corrections moved from Health and Welfare to "Adult & Juv Corrections" in FY 1996 (1.5%), and the Department of Environmental Quality and Veterans Services moved to "All Other Agencies" in FY 2001 (.9%).

General Fund 17-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage change over FY 1992 levels



- ◆ The largest budget increases in state government in the past seventeen years have been in the area of Medicaid and Adult & Juvenile Corrections with Medicaid growing by 547% and Corrections by 437%.
- ◆ As a consequence, the facing table shows that the percent of our General Fund going to Public Schools and Higher Education has decreased to accommodate Medicaid and Corrections.
- ◆ It is also important to note that the Department of Health and Welfare, without Medicaid, made up 9% of the state General Fund budget in 1992, but has since declined to 6% in 2008. So Medicaid growth is also squeezing other DHW expenditures too.
- ◆ Medicaid made up 5.9% of the state General Fund budget in 1992. Today, that figure has grown to just over 13%.
- ◆ Corrections made up 3.8% of the state General Fund budget in 1992. It has since grown to 7.1% of the state budget in 2008; however, 1.5% is due to the inclusion of Juvenile Corrections beginning in FY 1996.

General Fund Revenues (\$ in Millions)

Source	Actual				
	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Individual					
Income Tax	\$776.19	\$841.87	\$960.16	\$1,023.97	\$835.85
% Change	19.3%	8.5%	14.1%	6.6%	(18.4%)
Corporate					
Income Tax	\$117.29	\$95.44	\$124.87	\$141.53	\$76.30
% Change	(22.8%)	(18.6%)	30.8%	13.3%	(46.1%)
Sales Tax	\$496.81	\$588.80	\$627.50	\$647.29	\$657.12
% Change	4.2%	18.5%	6.6%	3.2%	1.5%
Cigarette Tax	\$7.48	\$7.23	\$7.30	\$7.98	\$8.00
Tobacco Tax	---	---	---	\$4.06	\$4.31
Beer Tax	\$1.62	\$1.68	\$1.75	\$1.82	\$1.88
Wine Tax	\$1.80	\$1.90	\$1.96	\$1.90	\$1.88
Liquor Profits	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
Product Taxes	\$15.85	\$15.76	\$15.96	\$20.71	\$21.02
% Change	1.8%	(0.6%)	1.3%	29.8%	1.5%
Kilowatt-Hour	\$3.24	\$2.89	\$2.77	\$1.80	\$1.79
Mine License	\$0.96	\$1.98	(\$0.66)	\$0.12	\$0.82
Treas Interest	\$17.93	\$18.69	\$21.56	\$22.30	\$11.30
Judicial	\$5.02	\$5.13	\$5.31	\$5.49	\$5.19
Insur. Premium	\$42.85	\$45.47	\$46.43	\$55.88	\$55.37
State Police	\$1.15	\$1.16	\$1.30	\$1.22	\$1.36
Sec of State	\$0.03	\$0.01	\$0.02	\$2.01	\$2.03
Unclaimed Prop	\$1.17	\$1.59	\$2.31	\$5.81	\$0.88
Estate Tax	---	---	---	\$35.81	\$7.59
Ag Eq Exempt	---	---	---	---	(\$10.09)
Other	\$3.67	\$5.66	\$13.42	\$20.71	\$23.78
Misc. Revenue	\$76.02	\$82.58	\$92.46	\$151.15	\$100.02
% Change	9.3%	8.6%	12.0%	63.5%	(33.8%)
Total					
General Fund	\$1,482.16	\$1,624.45	\$1,820.95	\$1,984.65	\$1,690.31
% Change	6.5%	9.6%	12.1%	9.0%	(14.8%)

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in Millions)

<i>Actual</i>					<i>Forecast*</i>
FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$837.80	\$902.13	\$1,035.54	\$1,216.49	\$1,400.16	\$1,392.51
0.2%	5.4%	14.8%	17.5%	15.1%	(0.5%)
\$93.13	\$103.02	\$139.56	\$194.13	\$190.22	\$189.08
22.1%	3.8%	35.5%	39.1%	(2.0%)	(0.6%)
\$700.24	\$886.08	\$950.83	\$880.77	\$1,077.46	\$1,172.24
6.6%	26.5%	7.3%	(7.4%)	22.3%	8.8%
\$8.26	\$30.04	\$7.81	\$7.98	\$1.00	\$6.54
\$4.67	\$5.49	\$5.75	\$6.16	\$6.55	\$7.00
\$1.91	\$1.96	\$1.95	\$1.99	\$2.13	\$2.15
\$1.97	\$2.14	\$2.33	\$2.43	\$2.48	\$2.64
\$4.95	\$4.95	\$4.95	\$4.95	\$10.24	\$8.38
\$21.75	\$44.57	\$22.79	\$23.50	\$22.41	\$26.70
3.5%	109.6%	(48.9%)	3.1%	(4.6%)	19.2%
\$1.80	\$1.83	\$1.53	\$2.29	\$2.26	\$1.85
\$0.04	\$0.07	\$0.03	\$0.27	\$2.35	\$0.50
\$2.98	\$4.97	\$8.92	\$18.12	\$17.17	\$19.85
\$5.29	\$4.98	\$4.66	\$4.79	\$5.04	\$5.14
\$59.49	\$62.77	\$60.85	\$60.37	\$59.78	\$58.98
\$1.39	\$1.61	\$1.64	\$1.72	\$1.81	\$1.85
\$2.14	\$2.39	\$2.69	\$3.02	\$3.00	\$3.10
\$3.76	\$3.69	\$9.83	\$1.99	\$3.31	\$2.50
\$13.65	\$4.43	\$3.30	\$1.11	\$0.12	---
(\$13.45)	(\$13.45)	---	---	---	---
\$20.49	\$74.57	\$25.53	\$22.76	\$27.41	\$31.00
\$97.58	\$147.87	\$118.98	\$116.43	\$122.25	\$124.77
(2.4%)	40.9%	(19.5%)	(2.1%)	5.0%	2.1%
\$1,750.50	\$2,083.65	\$2,267.70	\$2,431.31	\$2,812.49	\$2,905.30
3.6%	19.0%	8.8%	7.2%	15.7%	3.3%

* Revised DFM forecast August 2007

General Fund Budget Summary at Year-End

FY 2007:

Actual revenue collections exceeded the January 2007 legislatively approved forecast by \$106.2 million or 4.4%. Overall, the FY 2007 collections were 15.7% over the previous year. This left the balance on June 30, 2007 at \$268.8 million or a total of \$109.6 million more than expected after taking into account receipts to appropriation, larger than projected reversions, and small year-end adjustments.

When the Legislature adjourned in March they left an estimated \$139.4 million unspent to carry over as a beginning balance into FY 2008. Lawmakers used the unspent balance for one-time items such as a \$10 million transfer to the Opportunity Scholarship Fund, a \$60 million transfer to the Economic Recovery Reserve Fund, and as anticipated cash to cover agency replacement items.

REVENUES

Beginning Balance	\$ 310,999,200
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FY 2007 Actual Revenue Collections & Transfers

January 2007 Revenue Estimate	2,706,325,000
*Amount over Original Revenue Estimate	106,167,800
Transfer in from Water Loan Repayment	21,300,000
Transfer to Budget Stabilization Fund	(12,917,600)
Transfers out Approved in 2006 session	(79,864,200)
Transfer to PSEF - H1 Special Session	(100,000,000)
Transfers out to Deficiency Warrants	(4,569,800)
Transfers out for Building Projects	(104,352,600)
Transfers out by Executive Order	(3,125,000)
*Year-end adjustments	144,100

TOTAL REVENUES	\$ 2,840,106,900
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APPROPRIATIONS

FY 2007 Original Appropriations	\$ 2,343,077,800
Prior Year Reappropriations (FY06 to FY07)	\$ 10,844,000
Approp to PS - H1 special session	\$ 250,645,700
Supplementals less Rescissions	(\$ 9,480,700)
*Receipts to appropriation	\$ 420,300
*Reversions Incl. H&W \$1.7 million	(\$ 4,356,100)
*Current Year Reappropriations (FY07 to FY08)	(\$ 19,830,400)

TOTAL EXPENDITURES	\$ 2,571,320,600
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ENDING BALANCE

	\$ 268,786,300
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**changes from Sine Die*

Current Budget Scenario

FY 2008:

The August revised executive forecast has bumped up anticipated revenues by \$104.4 million for a 3.3% increase over FY 2007 actual revenues, leaving an estimated ending balance of \$241 million. Previously, growth for FY 2008 was forecast at 3.75% over a lower baseline of \$2.7 billion. Actual growth in FY 2007 is also triggering a larger than anticipated transfer of \$19 million to the Budget Stabilization Fund. State fire suppression costs are expected to be record-breaking at \$20 to \$25 million and will be handled with deficiency warrants at the beginning of the next legislative session. At this time, state agencies have not identified any other significant funding shortfalls for FY 2008.

This year's budget provided a 5.9% increase for public schools and an 8.4% increase for colleges and universities, and at the same time held Medicaid spending to 5.4%, which is the first time in two decades that educational spending outpaced the fast-growing Medicaid budget.

Cash reserves were given high priority, and the state now has \$121 million in the Budget Stabilization Fund, \$101 million in the Public Schools Stabilization Fund, and \$60 million in the Economic Recovery Reserve Fund. The Legislature's budget blueprint was a cornerstone accomplishment of the 2007 legislative session, and included funding for new energy policies, mental health and substance abuse initiatives, and higher education scholarships.

REVENUES

Beginning Balance	\$ 268,786,300
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FY 2008 Revenue Estimate

August 2008 Revised Revenue Estimate	2,905,310,000
Transfers Out made in 2007 Session	(73,179,500)
Transfer to Budget Stabilization Fund	(19,059,000)

Total General Funds Available	<hr/> \$3,081,857,800
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APPROPRIATIONS

FY 2008 Original Appropriations	\$ 2,820,674,400
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Reappropriations (Incl H&W)	19,830,400
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Total Appropriations	<hr/> \$ 2,840,504,800
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<u>ESTIMATED ENDING BALANCE</u>	\$ 241,353,000
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Fiscal Year 2007 Major State and Local Tax Distribution Summary

(excludes endowment revenues, federal funds, and fees)

\$ Millions

FY 2007 Revenue Collections **4,477.2**

Less Local Property Tax Charges **(1,097.7)**

Less Transfers to Local Government

Revenue Sharing (11.5% sales tax) (154.8)

Motor Fuel Revenue (84.7)

Liquor Profits to Locals (FY06) (20.6)

Sales Tax to Circuit Breaker (15.3)

Boise Auditorium & Local Option (7.2)

Ag Equipment Exemption to counties (6.5)

Ag Equipment Exemption to schools (3.2)

Inc. Tax on Lottery to County Juv J (0.2)

Subtotal Assistance to Local Gov **(292.5)**

Less Dedicated State Funds

Motor Fuel Revenue (148.7)

Permanent Building Fund (66.4)

(income, sales, cig, beer, lottery)

To Public Schools: Cigarette, Liquor,
Tobacco, Lottery, RR Car Tax (22.9)

Idaho Travel and Convention (6.9)

Cig & Tob Tax to Juv. Probation (5.0)

Water Pollution Control (sales tax) (4.8)

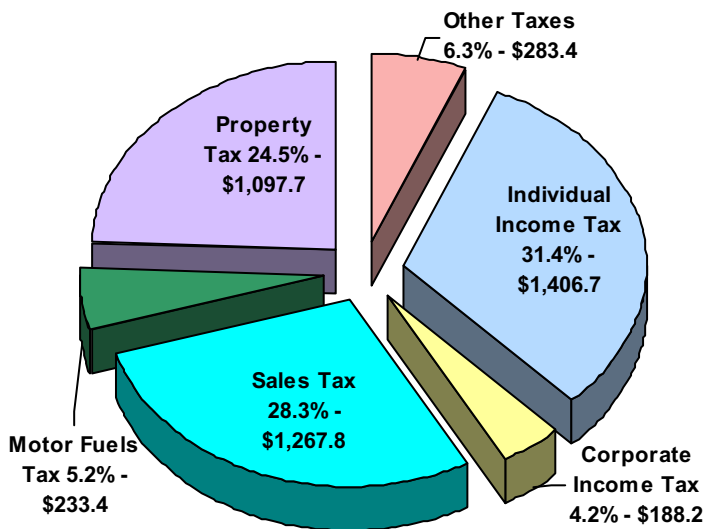
Liquor Profits to Comm Colleges (0.3)

Other Dedicated Funds (19.5)

Subtotal State Dedicated Funds **(274.5)**

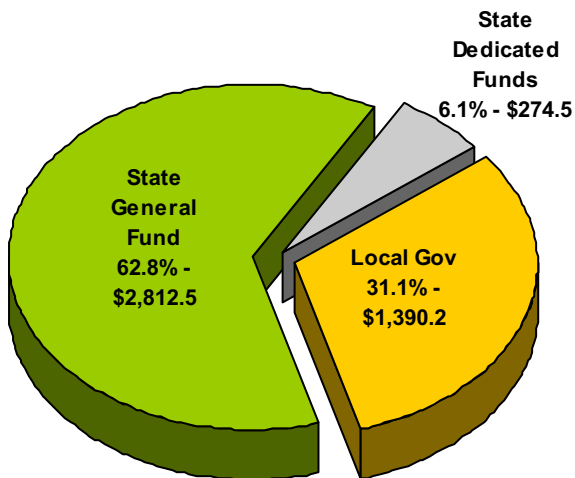
FY 2007 General Fund Revenues **2,812.5**

FY 2007 Major State & Local Tax Collections (\$ Millions)



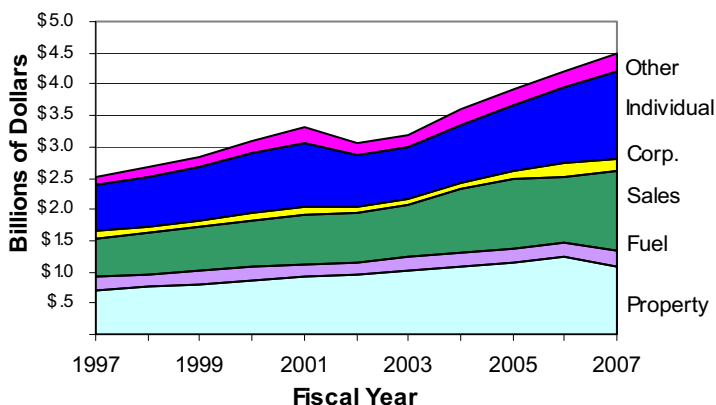
Total Tax Collections \$4,477.2 Million

FY 2007 Major State and Local Tax Distribution



Total Tax Distribution \$4,477.2 Million

Major State and Local Tax Collections 1997-2007



- Over the ten-year period from FY 1997 to FY 2007, major state and local taxes were up 77% or 5.9% annually, from \$2.5 billion to \$4.5 billion. Individual income tax collections grew at an annual (compound) rate of 7.1% and corporate grew at a 4.4% annual rate. Sales taxes grew at a rate of 7.4% annually while property tax charges grew at 4.4% and motor fuels grew at 1.3% during the same period.

Fiscal Year	Local Property Tax	Motor Fuel Tax	Sales Tax	Corporate Income Tax	Individual Income Tax	Other Taxes	Total Major State/Local Taxes
1997	\$.715	\$.205	\$.623	\$.123	\$.709	\$.154	\$ 2.528
1998	\$.764	\$.201	\$.653	\$.118	\$.781	\$.164	\$ 2.681
1999	\$.807	\$.214	\$.702	\$.096	\$.847	\$.172	\$ 2.839
2000	\$.860	\$.212	\$.747	\$.126	\$.966	\$.178	\$ 3.089
2001	\$.914	\$.207	\$.775	\$.142	\$ 1.031	\$.233	\$ 3.302
2002	\$.949	\$.211	\$.788	\$.077	\$.842	\$.192	\$ 3.059
2003	\$ 1.021	\$.210	\$.836	\$.094	\$.844	\$.196	\$ 3.201
2004	\$ 1.081	\$.218	\$ 1.029	\$.104	\$.908	\$.274	\$ 3.613
2005	\$ 1.141	\$.218	\$ 1.119	\$.141	\$ 1.051	\$.251	\$ 3.920
2006	\$ 1.239	\$.223	\$ 1.064	\$.198	\$ 1.223	\$.256	\$ 4.202
2007	\$ 1.098	\$.233	\$ 1.268	\$.188	\$ 1.407	\$.283	\$ 4.477

- FY 2007 major state and local tax collections were up by 6.5% over FY 2006. Sales taxes led the percent change from last year at 19.2% followed by individual income tax at 15%. Other taxes followed at 10.8% and motor fuels revenues grew at 4.7% over the previous year. Corporate income taxes fell by 5.1%. Local property tax collections fell by 11.4% due to H1 of the 2006 special session which replaced the school M&O with a one cent sales tax increase from 5 percent to 6 percent.

State Tax Burden

Fiscal Year 2002 vs 2004	Based on Income		Based on Population		Number of States* with Tax
	Type of Tax	% of U.S. Average	Rank	% of U.S. Average	Rank
	Individual Income	109/108	22/21	89/89	30/31
	Corporate Income	72/79	30/27	59/65	34/30
	Sales	94/109	27/18	77/89	39/31
	Motor Vehicles	173/158	3/5	141/129	8/13
	Property	90/88	31/31	74/72	37/37
	Overall	95/97	38/27	78/79	44/43

*Includes Washington, D.C.

- ◆ The State Tax Commission conducts a tax burden study periodically which compares Idaho's taxes to the national average after adjusting for differences in personal income or population among the states (*Comparative Tax Potential: Fiscal Year 2004*, Alan Dornfest, June 2006). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho remains 18.3% lower than the U.S. average. We make less so we pay less.
- ◆ Idaho's income tax burden stabilized with little difference between 2002 and 2004. Although Idaho's income based ranking rose slightly from 22nd to 21st, the population based ranking dropped slightly from 30th to 31st.
- ◆ Idaho's relative sales tax burden increased significantly in 2004, following an increase in the tax rate from 5% to 6%.
- ◆ The study reveals that Idaho collects more motor vehicle revenues than most states. This comparison takes registration fees into account, but not sales taxes or personal property taxes. A June 2006 comparison by the Washington State Department of Transportation put Idaho at 22nd based on fuel tax rates.
- ◆ Based on income, Idaho's tax burden ranks in the bottom half of states in two of the five major tax categories. These are the Corporate Income Tax (27th out of 47) and Property Tax (31st out of 51). Based on population, Idaho's tax burden ranks in the top half of states in only the Motor Vehicles tax category.
- ◆ Overall, Idaho's FY 2004 tax burden from *major* state and local taxes ranks 3% below the US average when adjusted for personal income. This underutilization represents about \$124 million. Idaho ranks 21% below average on a per capita basis.

Idaho Tax Rates & History of Changes

Sales Tax	Rate
Jul 1965 - Feb 1983	3.0%
Mar 1983 - May 1983	4.0%
Jun 1983 - Jun 1984	4.5%
Jul 1984 - Mar 1986	4.0%
Apr 1986 - May 2003	5.0%
May 2003 - June 2005	6.0%
July 2005 - Oct 2006	5.0%
Oct 2006 to present	6.0%

Personal Income Tax	Rate			
Actual brackets indexed for inflation since 2001**	Jan 1972 through Dec 1986*	Jan 1987 through Dec 1999	Jan 2000 through Dec 2000	Jan 2001 through present
1st 1,000	2.0%	2.0%	1.9%	1.6%
2nd 1,000	4.0%	4.0%	3.9%	3.6%
3rd 1,000	4.5%	4.5%	4.4%	4.1%
4th 1,000	5.5%	5.5%	5.4%	5.1%
5th 1,000	6.5%	6.5%	6.4%	6.1%
excess of 5,000	7.5%			
next 2,500		7.5%	7.4%	7.1%
next 12,500		7.8%	7.7%	7.4%
excess of 20,000		8.2%	8.1%	7.8%

**Also eliminated the federal tax deduction.*

*** Double for married individuals filing jointly.*

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5% + .2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 and forward	7.6%

Insurance Premium	Rate
Jul 1977 - Dec 1986	3.0%
Jan 1987 - Dec 1987	3.3%
Jan 1988 - Dec 1994	3.0%
Jan 1995 - Dec 2004	2.75%
Jan 2005 to Jan 2010	gradual decrease from 2.75% to 1.5%
& gradual elimination of reduced tax based on Idaho Investment	

Sales Tax Rate History and Distribution Formula

(\$ in Thousands)

Distributions (Balance goes to General Fund)

Effective Date	Tax Rate	Perm Bldg Fund	Revenue Sharing	Alloc. To Counties *	Pollution Control	Public Schools	Misc. Distrib.
Jul-1965	3.0%	\$500					1, 2
Jul-1968	3.0%	\$500		5.0%			2
Jul-1969	3.0%	\$500		10.0%			2
Jul-1970	3.0%	\$500		15.0%			2
Jul-1971	3.0%	\$500		20.0%			2
Jul-1975	3.0%	\$500		20.0%			2, 4
Jul-1976	3.0%	\$500		20.0%			2,3,4
Jul-1977	3.0%	\$500		20.0%			2,3,4
Jul-1980	3.0%	\$500		10.0%		10.0%	2,3,4
Mar-1983	4.0%	\$500		10.0%		10.0%	2,3,4
Jun-1983	4.5%	\$500		10.0%		10.0%	2,3,4
Jul-1984	4.0%	\$500	6.25%	7.5%	\$4,800		3,4
Apr-1986	5.0%	\$500	6.25%	7.5%	\$4,800		3,4
Jul-1987	5.0%	\$500	7.75%	6.0%	\$4,800		3,4
Jul-1988	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5
Jul-1995	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5,6
Jul-1998	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5
Jul-2000	5.0%	\$5,000	13.75%		\$4,800		3,4,5
May-2003	6.0%	\$5,000	11.50%		\$4,800		3,4,5
Jul-2004	6.0%	\$5,000	11.50%		\$4,800		3,4,5,7
Jul-2005	5.0%	\$5,000	13.75%		\$4,800		3,4,5,7
Oct-2006	6.0%	\$5,000	11.50%		\$4,800		3,4,5,7

* Allocation to counties folded into the revenue sharing allocation.

Miscellaneous Distributions:

1. Amount equal to 1-mil of all assessed property values distributed to Teachers Retirement System; and a \$1,000,000 lump sum (one-time) distribution to Tax Commission.
2. Amount required for the Social Security Trust Fund.
3. Amount required to be certified by the Idaho housing agency.
4. \$1.00 per registration fee on vehicle registration transfers that do not involve sales tax.
5. Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
6. Amount necessary to fund School M&O Property Tax Relief.
7. Distributions to replace local funds lost from the repeal of personal property taxes on agricultural equipment.

Sales Tax Distributions

(\$ in Thousands)

Year ^(a)	Collections After Refunds % Change		General Fund	Perm Bldg Fund	Rev. Sharing
FY71	45,266.7	8.8%	34,076.7	500.0	6,790.0
FY72	51,623.0	14.0%	36,967.1	500.0	10,324.6
FY73	60,929.3	18.0%	43,281.3	500.0	12,186.1
FY74	69,492.6	14.1%	49,250.0	500.0	13,898.5
FY75	79,008.3	13.7%	57,022.8	500.0	15,801.7
FY76	88,736.5	12.3%	63,650.6	500.0	17,747.3
FY77	103,640.4	16.8%	73,594.5	500.0	20,728.1
FY78	118,709.2	14.5%	84,107.4	500.0	23,741.8
FY79	129,700.5	9.3%	91,463.6	500.0	25,940.1
FY80	136,849.4	5.5%	95,984.6	500.0	27,369.9
FY81	144,787.5	5.8%	97,679.3	500.0	14,476.0
FY82	145,895.1	0.8%	98,720.2	500.0	14,607.4
FY83	165,259.9	13.3%	115,407.0	500.0	15,266.3
FY84	241,242.2	46.0%	188,422.1	500.0	16,192.2
FY85	238,094.6	-1.3%	200,026.6	500.0	32,727.6
FY86	249,973.3	5.0%	211,564.2	500.0	33,080.8
FY87	297,353.6	19.0%	259,358.6	500.0	32,680.4
FY88	310,710.0	4.5%	258,762.1	500.0	42,721.6
FY89	345,799.9	11.3%	288,780.3	500.0	47,522.5
FY90	381,432.0	10.3%	319,290.7	500.0	52,410.9
FY91	400,743.3	5.1%	335,739.5	500.0	55,064.4
FY92	433,916.4	8.3%	364,323.0	500.0	59,634.8
FY93	480,194.0	10.7%	402,819.5	500.0	65,992.5
FY94	539,764.6	12.4%	452,684.8	500.0	74,142.5
FY95	573,984.1	6.3%	481,568.8	500.0	78,890.9
FY96	600,458.8	4.6%	462,999.7	500.0	82,577.5
FY97	622,522.4	3.7%	476,726.1	500.0	85,588.2
FY98	653,159.0	4.9%	496,807.8	500.0	89,725.2
FY99	701,950.1	7.5%	588,796.7	500.0	96,217.1
FY00	747,384.2	6.5%	627,503.0	500.0	102,607.4
FY01	775,422.8	3.8%	647,293.8	5,000.0	106,024.7
FY02	787,520.2	1.6%	657,119.2	5,000.0	108,500.4
FY03	836,061.8	6.2%	700,240.7	5,000.0	112,947.4
FY04	1,028,674.9	23.0%	886,079.0	5,000.0	117,825.4
FY05	1,121,838.7	9.1%	950,825.2	5,000.0	128,485.1
FY06	1,063,537.7	-5.2%	880,772.8	5,000.0	143,195.3
FY07 ^(b)	1,267,825.6	19.2%	1,077,455.9	5,000.0	154,818.1
FY08 ^(c)	1,364,327.1	7.6%	1,172,240.0	5,000.0	156,900.0

Sources: (a) DFM General Fund Revenue Book FY 2008

(b) State Tax Commission Comparative Report, FY 2007

(c) DFM August 2007 and Legislative Services Office

Sales Tax Distributions

(\$ in Thousands)

% Change	Pollution Control	Circuit Breaker	Property Tax Relief ⁽⁴⁾	Miscellaneous Distributions	
63.2%				3,900.0	12
52.1%				3,831.3	12
18.0%				4,961.9	12
14.1%				5,844.1	12
13.7%				5,683.8	1
12.3%				6,838.6	1
16.8%				8,817.8	1
14.5%				10,360.0	1
9.3%				11,796.8	1
5.5%				12,994.9	1
-47.1%				32,132.2	12
0.9%				32,067.5	12
4.5%				34,086.6	12
6.1%				36,127.9	12
102.1%	4,800.0			40.4	3
1.1%	4,800.0			28.3	3
-1.2%	4,800.0			14.6	3
30.7%	4,800.0	3,890.1		36.2	3
11.2%	4,800.0	4,171.7		25.4	3
10.3%	4,800.0	4,335.5		94.9	3
5.1%	4,800.0	4,491.1		148.3	3
8.3%	4,800.0	4,606.1		52.5	3
10.7%	4,800.0	6,031.2		50.8	3
12.3%	4,800.0	7,504.3		132.9	3
6.4%	4,800.0	8,241.1		(16.6)	3
4.7%	4,800.0	8,807.0	40,757.1	17.6	3
3.6%	4,800.0	9,609.0	45,238.4	60.7	3
4.8%	4,800.0	10,331.1	50,400.4	594.5	3
7.2%	4,800.0	10,891.7		744.6	3
6.6%	4,800.0	11,481.2		492.7	3
3.3%	4,800.0	11,711.3		593.0	3
2.3%	4,800.0	11,983.5		117.0	3
4.1%	4,800.0	12,787.1		286.6	3
4.3%	4,800.0	14,097.7		872.8	3
9.0%	4,800.0	14,995.3	16,810.6	922.5	3
11.4%	4,800.0	15,466.7	13,448.5	854.4	3
8.1%	4,800.0	15,402.7	9,727.4	621.5	3
1.3%	4,800.0	16,900.0	8,487.1	0.0	3

1) Social Security Trust

2) Public School Income

3) Multi-State Tax Compact

4) FY 96-98 replaced one mil school M&O; since FY 05 ag equip. levie

FY 2007 State Revenue Sharing

County	Sales Tax Rev Sharing	Ag Pers Prop Tax Replace	Circuit Breaker ¹	Liquor Dist ²
Ada	\$37,970,017	\$124,598	\$2,582,641	\$5,562,446
Adams	597,196	28,534	68,503	68,911
Bannock	8,844,954	115,519	911,198	1,008,173
Bear Lake	845,526	51,162	67,336	85,462
Benewah	855,497	55,715	105,054	180,685
Bingham	4,077,632	918,082	375,460	290,881
Blaine	4,083,762	96,191	93,374	862,901
Boise	589,908	4,747	49,517	95,450
Bonner	3,185,673	54,908	445,990	945,964
Bonneville	9,652,907	443,595	919,056	1,300,723
Boundary	951,827	64,973	143,078	153,307
Butte	382,435	125,550	35,529	46,089
Camas	226,698	46,914	12,368	21,964
Canyon	15,501,370	1,048,430	2,066,987	1,175,052
Caribou	1,119,522	157,856	80,531	86,915
Cassia	2,437,661	560,432	185,581	185,277
Clark	335,479	42,680	2,054	16,180
Clearwater	1,620,019	28,073	120,723	121,494
Custer	734,970	46,340	26,067	101,752
Elmore	2,330,939	191,764	221,903	250,744
Franklin	1,288,431	145,404	110,488	107,594
Fremont	1,261,408	193,186	131,486	162,758
Gem	1,569,690	87,835	261,440	118,166
Gooding	1,574,092	407,952	200,781	144,728
Idaho	1,957,003	109,566	208,717	191,492
Jefferson	1,650,564	378,363	181,751	141,426
Jerome	1,935,228	533,500	274,980	168,747
Kootenai	12,148,723	91,005	1,529,923	2,793,211
Latah	3,651,063	403,792	227,220	646,842
Lemhi	1,162,754	37,129	105,696	158,992
Lewis	552,043	159,293	65,784	85,381
Lincoln	663,765	124,997	54,433	56,543
Madison	2,713,658	306,151	147,528	148,369
Minidoka	2,242,011	569,361	264,101	186,852
Nez Perce	5,588,481	131,017	776,050	764,681
Oneida	581,482	82,261	45,872	38,188
Owyhee	1,326,786	276,688	98,361	81,181
Payette	1,989,295	180,463	416,309	252,706
Power	1,127,598	412,976	90,514	67,615
Shoshone	1,917,745	3,816	436,345	294,782
Teton	719,430	47,066	17,809	179,340
Twin Falls	8,315,694	685,261	910,660	781,590
Valley	1,174,653	7,449	69,789	374,433
Washington	1,362,506	146,850	207,080	100,800
TOTAL	154,818,095	9,727,441	15,346,068	20,606,787

Sources: ¹Tax Commission (FY 2007), ²Liquor Dispensory (FY 2006)

to Local Jurisdictions by County

County	Highway Distrib ³	State Lottery ⁴	Total	2006 Pop ⁵	\$\$\$ Per Capita
Ada	\$21,095,292	\$2,669,089	\$70,004,083	359,035	\$194.98
Adams	909,242	21,692	1,694,078	3,485	486.11
Bannock	5,726,622	581,869	17,188,334	78,443	219.12
Bear Lake	1,092,253	54,526	2,196,265	6,167	356.13
Benewah	1,227,485	69,841	2,494,276	9,347	266.85
Bingham	3,914,053	434,610	10,010,718	44,051	227.25
Blaine	2,181,129	143,014	7,460,371	21,501	346.98
Boise	959,137	56,050	1,754,809	7,641	229.66
Bonner	2,980,102	246,198	7,858,834	41,275	190.40
Bonneville	6,817,069	827,341	19,960,691	94,630	210.93
Boundary	1,137,663	68,858	2,519,705	10,831	232.64
Butte	879,517	99,793	1,568,913	2,781	564.15
Camas	848,374	6,924	1,163,242	1,088	1,069.16
Canyon	10,923,563	1,360,131	32,075,533	173,302	185.08
Caribou	1,599,028	68,247	3,112,099	6,996	444.84
Cassia	2,902,870	221,275	6,493,096	21,365	303.91
Clark	787,498	9,463	1,193,355	920	1,297.12
Clearwater	1,129,564	57,969	3,077,841	8,324	369.76
Custer	1,236,411	29,777	2,175,318	4,180	520.41
Elmore	2,872,464	200,321	6,068,135	28,114	215.84
Franklin	1,270,200	133,858	3,055,975	12,494	244.60
Fremont	1,726,113	101,529	3,576,481	12,369	289.15
Gem	1,465,135	126,715	3,628,981	16,558	219.17
Gooding	1,666,758	135,753	4,130,064	14,404	286.73
Idaho	2,885,142	76,342	5,428,263	15,762	344.39
Jefferson	2,116,325	236,031	4,704,459	22,350	210.49
Jerome	2,058,009	173,204	5,143,669	20,130	255.52
Kootenai	8,638,094	872,938	26,073,893	131,507	198.27
Latah	3,432,374	226,821	8,588,112	35,029	245.17
Lemhi	1,151,139	49,282	2,664,992	7,930	336.06
Lewis	1,153,257	38,760	2,054,518	3,756	547.00
Lincoln	1,051,496	42,875	1,994,109	4,522	440.98
Madison	2,583,081	247,400	6,146,188	31,393	195.78
Minidoka	2,141,426	176,792	5,580,542	19,041	293.08
Nez Perce	3,393,838	248,072	10,902,138	38,324	284.47
Oneida	1,072,553	39,361	1,859,717	4,176	445.33
Owyhee	2,125,461	109,081	4,017,557	11,104	361.81
Payette	1,768,882	192,010	4,799,664	22,595	212.42
Power	1,626,637	75,013	3,400,354	7,914	429.66
Shoshone	1,484,496	88,472	4,225,656	13,180	320.61
Teton	1,055,978	62,009	2,081,632	7,838	265.58
Twin Falls	6,088,374	530,783	17,312,362	71,575	241.88
Valley	1,852,052	60,651	3,539,027	8,836	400.52
Washington	1,562,883	84,306	3,464,425	10,202	339.58
TOTAL	126,589,039	11,355,046	338,442,476	1,466,465	230.79

³Transportation Dept (FY 2007), ⁴Lottery (FY 2006), ⁵U.S. Census Bureau Est.

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 6 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2007	FY 2008	FY 2009
Production Exemption Equip.	\$83,578	\$88,646	\$94,568
Production Exemption Supplies	\$63,269	\$67,105	\$71,588
Irrigation Equipment & Supplies	\$3,465	\$3,551	\$3,640
Pollution Control Equipment	\$8,750	\$8,757	\$8,841
Broadcast Equipment	\$2,276	\$2,414	\$2,575
Publication Equipment	\$146	\$155	\$165
Commercial Aircraft	\$1,890	\$1,890	\$1,890
Railroad Rolling Stock & Remfg	\$2,550	\$2,550	\$2,550
Interstate Trucks	\$6,977	\$6,959	\$7,210
Out-of-State Contracts	\$3,793	\$4,023	\$4,291
Trade-in Value	\$29,787	\$29,711	\$30,780
Sales of Bus. or Bus. Assets	\$1,800	\$1,909	\$2,037
Food Stamps/WIC	\$7,902	\$8,314	\$8,718
Motor Vehicles used Outside ID	\$16,638	\$16,595	\$17,193
Donation Real Prop. to ID Gov't	\$4	\$4	\$4
Incidental Sales Tangible Prop	\$12	\$12	\$12
Lodging, Eating, Drinking Place	\$73	\$76	\$79
School Lunches & Senior Meals	\$3,170	\$3,313	\$3,455
Driver's Education Automobiles	\$39	\$39	\$39
Ski Lifts & Snowgrooming Equip	\$600	\$600	\$600
Clean Rooms	\$480	\$480	\$480
Alternative Electricity-Prod. Equip	\$2,550	\$2,550	\$2,550
Research & Development Equip	\$7,200	\$7,200	\$7,200
Small Employer HQ Constructor	\$90	\$90	\$90
<i>Total Specific Uses Not Taxed</i>	\$247,039	\$256,943	\$270,555

<i>Goods Not Taxed</i>	FY 2007	FY 2008	FY 2009
Motor Fuels	\$147,779	\$150,648	\$153,186
Heating Materials	\$4,714	\$4,500	\$4,424
Utility Sales	\$80,530	\$82,946	\$85,435
Used Mobile Homes	\$2,760	\$2,760	\$2,760
Prescrip. & Durable Medical Equip	\$55,248	\$61,674	\$69,869
Funeral Caskets	\$1,208	\$1,244	\$1,281
Containers	\$34	\$35	\$37
Nonprofit Literature	\$125	\$127	\$130
Official Documents	\$62	\$63	\$64
Precious Metal Bullion & ID Medals	\$558	\$558	\$558
New Mfd Homes & Modular Bldg	\$2,128	\$2,211	\$2,299
Telecommunication Equipment	\$1,058	\$1,164	\$1,280
<i>Total Goods Not Taxed</i>	\$296,204	\$307,930	\$321,323

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 6 cent rate)

<i>Services Not Taxed</i>	FY 2007	FY 2008	FY 2009
Construction	\$162,712	\$162,589	\$163,255
Agricultural & Industrial Srvs	2,836	2,889	2,944
Transportation Services	31,133	32,793	34,659
Information Services	67,058	68,520	69,915
Repairs	42,513	44,829	47,320
Professional Services	139,533	147,134	155,312
Business Services	108,537	114,450	120,811
Personal Services	9,337	9,846	10,393
Health & Medical Services	327,781	347,681	366,874
Social Services	51,336	54,453	57,459
Educational Services	35,352	37,278	39,350
Lottery & Pari-Mutuel Betting	7,500	7,738	7,992
Media Measurement Srvs	61	63	65
Miscellaneous Services	2,456	2,590	2,734
<i>Total Services Not Taxed</i>	\$988,145	\$1,032,853	\$1,079,083

<i>Entities Not Taxed</i>	FY 2007	FY 2008	FY 2009
Educational Instit. Purchases	\$8,690	\$8,980	\$9,232
Hospital Purchases	20,769	22,030	23,246
Health Entity Purchases	354	370	389
Canal Company Purchases	928	946	964
Forest Protective Assoc. Purch.	41	42	42
Food Bank Purchases	253	265	278
State & Local Gov. Purchases	30,882	31,415	31,868
INEEL R&D Purchases	4,714	4,961	5,275
Motor Vehicle Pur. by Relatives	1,952	1,947	2,017
Sales by 4H & FFA Clubs	28	28	28
Non-Retail Sales-Yard & Ocas	2,897	3,029	3,183
Sales by Indian Tribes on Res	4,662	4,864	5,084
Meal Sales to Church Member	12	13	13
Sales by Outfitters & Guides	16	16	16
Sales via Vending Machines	2,310	2,431	2,549
Auto Manufacturers' Rebates	644	642	666
Incidental Sales of Churches	726	759	797
Volunteer Fire Depts & EMS	165	173	181
Senior Citizens Centers	39	41	43
Museums	180	188	198
<i>Total Entities Not Taxed</i>	\$80,262	\$83,140	\$86,069
<i>Total Exceptions & Exemption:</i>	\$1,611,650	\$1,680,866	\$1,757,030

Source: General Fund Revenue Book FY 2008, Division of Financial Management

Change in Employee Compensation (CEC) 20 Year Historical Comparison

Fiscal Year	Gen. Fund Expenditures	% Chg	Personnel Comm'n / DHR	CPI % Chg	CEC Funded
1989	\$699.2 M	6.1%	7.9%	4.6%	3.0%
1990	\$784.5 M	12.2%	9.7%	4.8%	5.0%
1991	\$911.7 M	16.2%	7.5%	5.5%	5.5%
1992	\$996.2 M	9.3%	7.0%	3.2%	4.0%
1993	\$1025.9 M	3.0%	3.0%	3.1%	1.5%
1994	\$1098.4 M	7.1%	11.0%	2.6%	2.0%
1995	\$1268.1 M	15.5%	8.5%	2.9%	5.4%
1996	\$1,337.5 M	5.5%	6.0%	2.7%	5.0%
1997	\$1,391.8 M	4.1%	4.6%	2.9%	3.0%
1998	\$1,446.4 M	3.9%	5.2%	1.8%	0.0%
1999	\$1,609.7 M	11.3%	7.7%	1.7%	5.0%
2000	\$1,679.8 M	4.4%	14.0%	2.9%	3.0%
2001	\$1,828.5 M	8.9%	0.0%	3.4%	3.5%
2002	\$1,979.5 M	8.3%	0.0%	1.8%	4.5%
2003	\$1,925.5 M	-2.7%	0.0%	2.2%	0.0%
2004	\$2,004.1 M	4.1%	1.0%	2.2%	0.0%
2005	\$2,082.1 M	3.9%	6.8%	3.0%	3.0%
2006	\$2,180.9 M	4.7%	6.7%	3.8%	1.0%
2007	\$2,576.7 M	18.1%	5.7%	2.6%	3.0%
2008	\$2,820.7 M	9.5%	5.8%	NA	5.0%
Ave. Annual Change		7.66%	5.91%	3.03%	3.12%

In FY 2005, the CEC funded was 2% ongoing and 1% one-time. In FY 2006, the CEC funded was one-time. In both cases the one-time funding was contingent upon sufficient year-end surpluses. In FY 2007, S1263 provided an early ongoing 3% CEC beginning in February 2006 for 10 pay periods. H844 funded the CEC costs for the remaining 16 pay periods in FY2007 and \$5 million in targeted pay increases for specific job classes. For FY 2008, the Governor recommended and the Legislature funded a 5% CEC that was prioritized first to "hard to recruit" positions, next to employees below a 90% compa ratio, with the remainder of funds allocated out to all employees who qualified for merit based pay raises and did not meet the first two requirements.

Budget Stabilization Fund History

Idaho Code § 57-814

Date	Action		Balance
1984	Creation of Fund	-	-
1984	Transfer from General Fund	\$4,267,200	\$4,267,200
1985	Transfer from General Fund	1,490,300	5,757,500
1985	Transfer to General Fund	(5,757,500)	-
1989	Transfers from General Fund	12,000,000	12,000,000
1990	Transfer from General Fund	38,000,000	50,000,000
1990	Interest earnings Apr.89 to Mar.90*	684,432	50,684,432
1990	Local highway projects	(15,500,000)	35,184,432
1992	Transfer to General Fund	(5,406,100)	29,778,332
1993	Oregon Trail Project	(100,000)	29,678,332
1993	Transfer to General Fund for Schools	(3,000,000)	26,678,332
1993	Transfer from Liquor Fund	748,800	27,427,132
1994	Transfer from Liquor Fund	748,800	28,175,932
1994	Partial return Oregon Trail Project	27,000	28,202,932
1994	Transfer from Liquor Fund	3,000,000	31,202,932
1994	Juvenile Justice Study	(100,000)	31,102,932
1994	Transfers from Liquor Fund	1,758,200	32,861,132
1995	Partial return Juvenile Justice Study	26,763	32,887,895
1996	Transfer for North Idaho floods	(1,000,000)	31,887,895
1997	Transfer for Floods	(4,000,000)	27,887,895
1997	State Controller - Y2K appropriation	(357,700)	27,530,195
1998	Transfers from General Fund	8,500,000	36,030,195
1999	Deposits from tobacco settlement	16,781,559	52,811,754
2000	Transfer to Millennium Fund	(16,781,559)	36,030,195
2000	Transfer to Am. Trucking Settlement	(17,000,000)	19,030,195
2000	Transfer from General Fund	17,000,000	36,030,195
2000	Qtrly transfers from General Fund	9,104,821	45,135,016
2000	Transfer to Disaster Fund	(1,000,000)	44,135,016
2001	Qtrly transfers from General Fund	9,104,821	53,239,836
2001	Rainbow Gathering	(150,000)	53,089,836
2001	Qtrly transfers from General Fund	9,923,198	63,013,034
2002	Trans. to Gen. Fund & Defer Qtr. Pmt	(9,923,000)	53,090,034
2002	Transfer to General Fund	(26,700,000)	26,390,034
2003	Transfer to General Fund	(26,390,000)	34
2004	Qtrly transfers from General Fund	10,485,505	10,485,539
2005	Qtrly transfer from General Fund	5,242,753	15,728,292
2005	Transfer to Pub School Stab Fund	(5,000,000)	10,728,292
2005	Qtrly transfer from General Fund	16,581,211	27,309,503
2006	Transfer from General Fund (H409)	70,000,000	97,309,503
2006	Qtrly transfers from General Fund	11,338,458	108,647,961
2007	Qtrly transfers from General Fund	12,917,600	121,565,561

* Prior to April, 1989, interest accrued to the General Fund.

Since March, 1990, interest has accrued to the Permanent Building Fund.

Idaho's Endowment Trusts

When Idaho became a state in 1890, the Admission's Act granted the new state about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for support of eight other endowment beneficiaries. The State Constitution placed the management of these lands into the hands of the five-member State Board of Land Commissioners composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction. The Constitution gave the State Treasurer the responsibility for management of the financial assets generated by the endowment lands.

In 1905, the Legislature created the Department of Lands to support the Land Board. Over the years the board sold and exchanged properties so that about 2.1 million acres of public school endowment lands remain and about 350,000 acres of the other eight beneficiaries land remain. In addition to land sales and mineral revenue, the Land Board chose to deposit timber sale revenue into the permanent endowment. It chose to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds.

In 1969 the Legislature voiced its desire to improve the investment performance of the financial trusts by creating an Endowment Fund Investment Board (EFIB).

Institution	Idaho Land Grants	Remaining Acres 6/06	Percent Remain	Percent of Total
Public Schools	2,982,683	2,090,904	70.1%	85.0%
Agricultural College	90,000	33,464	37.2%	1.4%
Charitable Institutions	150,000	77,807	51.9%	3.2%
Normal School	100,000	59,693	59.7%	2.4%
Penitentiary	50,000	28,904	57.8%	1.2%
School of Science	100,000	75,397	75.4%	3.1%
Mental Hospital	50,000	31,009	62.0%	1.3%
University of Idaho*	96,080	55,861	58.1%	2.3%
Capitol Endowment	32,000	7,222	22.6%	0.3%
Total	3,650,763	2,460,261	67.4%	100.0%

* Includes 46,080 acres granted Feb 18, 1881 to University of Idaho

- ◆ Pubic school endowment lands comprise 85% of the total endowment lands.
- ◆ Nearly 70% of original or exchanged endowment lands remain.

Source: Idaho Department of Lands

Endowment Distributions

Four pieces of legislation, the final piece effective July 1, 2000, became the latest "Endowment Reform". Changes to the state constitution allowed the EFIB to invest in the stock market, authorized a land bank, and allowed for payment of administrative costs from earnings. Statutory changes put control of the EFIB under the Land Board, established an earnings reserve fund as the mechanism to distribute earnings, put timber sale revenues into the earnings reserve, and gave the Land Board the power to determine the amount of distributions to the beneficiaries. Separate legislation for the Capitol Endowment did not include an earnings reserve fund.

Fiscal year 2001 was the first full-year after reform. Although the distributions rose to an all-time high of \$69.6 million in FY 2002, a combination of market losses and a change in the spending rule resulted in significant reductions. Further complications arose when the Land Board halted distributions to the Ag College and Charitable Institutions half way through FY 2005. The Legislature's approach was a double fund shift to reduce the impact on the beneficiaries.

Endowment Distributions to the Beneficiaries (\$ millions)

Institution	2002	2003	2004	2005	2006	2007	Appr. 2008
Public Schools	\$47.7	\$37.1	\$37.8	\$23.0	\$23.1	\$24.6	\$27.0
Agricultural College (U I)	1.3	1.1	1.0	.4	(2.1)	.7	.7
Charitable Institutions							
Idaho State University	1.2	1.1	.9	.4	(.7)	.6	.7
St. Juvenile Corr Ctr.	1.2	1.1	.9	.4	(.7)	.6	.7
State Hospital North	1.2	1.1	.9	.4	(.7)	.6	.7
Veterans Home	.8	.7	.6	.2	(.4)	.4	.4
School for Deaf /Blind	.2	.1	.1	.0	(.1)	.1	.1
Normal School							
ISU College of Ed	2.0	1.8	1.6	1.5	1.6	1.1	1.2
Lewis-Clark State Col.	2.0	1.8	1.6	1.5	1.6	1.1	1.2
Penitentiary	1.6	1.4	1.2	1.5	2.4	.8	.7
School of Science (Uof I)	4.7	4.3	3.8	3.1	2.8	2.4	2.1
Mental Hospital (South)	2.0	1.9	1.7	1.9	5.3	1.1	1.1
University of Idaho	3.6	3.5	3.1	3.2	3.5	1.8	2.0
Total	\$69.6	\$57.0	\$55.1	\$37.4	\$35.7	\$35.8	\$38.6

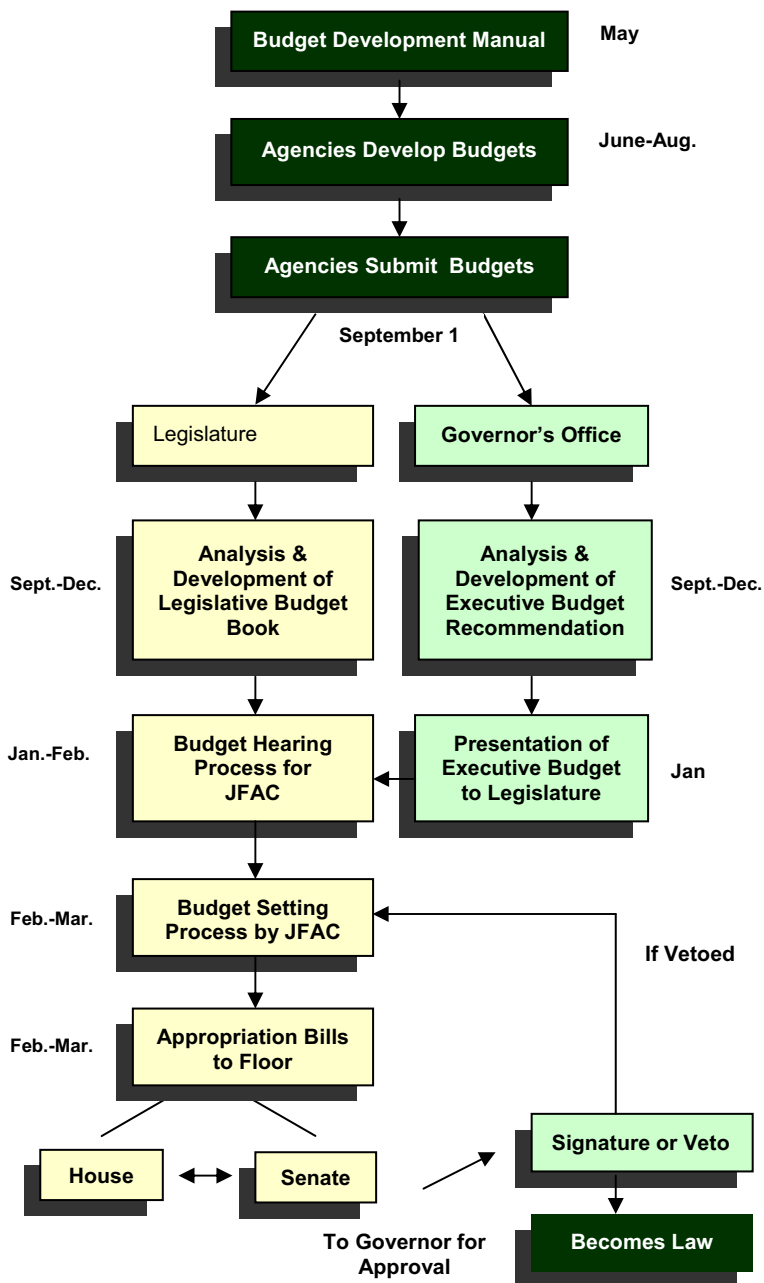
- ◆ The actual FY 2003 distribution to public schools of \$37,056,500 was \$6,256,500 short of the appropriation.
- ◆ For FY 2005 and FY 2006, the Legislature shifted General Fund support and increased distributions to the healthy endowments.

Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the Executive and Legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests, when completed, are required by statute to be submitted on September 1 simultaneously to the Governor's Office and the Legislature's Budget and Policy Analysis staff.
- ◆ The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).
- ◆ The Joint Finance Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC then has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with Legislative Budget and Policy Analysts, the committee normally produces about 100 appropriation bills in a three-week budget setting process, in providing a balanced budget for the State of Idaho each year.
- ◆ Historically, 98% of all appropriation bills passed by JFAC become law without amendment or veto.

Idaho State Budget Process Flowchart





Section II

Functional Areas

Education	37
Health and Human Services	59
Public Safety	69
Natural Resources	77
Economic Development.....	89
General Government	97

Education



Education

<u>Original Appropriations</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Public School Support	\$756.0	\$1,648.2	8.1%	118.0%
Agricultural Research & Ext.	24.3	32.7	3.0%	34.3%
College and Universities	235.7	399.0	5.4%	69.3%
Community Colleges	12.3	23.9	6.9%	94.9%
Deaf & Blind, School for the	6.1	8.4	3.3%	38.4%
State Board of Education	1.1	19.9	33.0%	1,637.1%
Health Education Programs	5.9	10.1	5.5%	70.8%
Historical Society	2.4	5.4	8.4%	123.3%
Library, State	3.2	4.5	3.3%	38.0%
Professional-Tech. Ed.	38.8	60.2	4.5%	55.0%
Public Broadcasting Sys.	2.3	4.2	6.3%	84.4%
Special Programs	5.4	12.5	8.8%	131.9%
Superintend. of Public Instr.	87.8	26.1	(11.4%)	(70.2%)
Vocational Rehabilitation	14.0	24.7	5.9%	76.9%
Total	\$1,195.4	\$2,279.9	6.7%	90.7%

By Fund Source

General	\$978.0	\$1,797.7	6.3%	83.8%
Dedicated	114.4	212.8	6.4%	85.9%
Federal	102.9	269.4	10.1%	161.7%
Total	\$1,195.4	\$2,279.9	6.7%	90.7%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ Figures in the table above are influenced by the shifting of \$154 million in federal K-12 pass-through funds from the budget of the Superintendent of Public Instruction to the budget for Public Schools in FY 2004. Without this shift, the Public Schools 10-year percent change would be 97.6%. The Superintendent of Public Instruction's increase would have been 106.8%, driven predominantly by these increases in federal pass-through funds.
- ◆ The figures in the table above are also influenced by two rounds of property tax replacement. The first brought Gov. Batt's 1996 replacement of one-fourth of the School Maintenance & Operations (M&O) Levy into the Public Schools budget in FY99. The second occurred when Gov. Risch called the 2006 Legislature into special session to replace the remaining 0.3%. Without these M&O shifts, the Public Schools 10-Year percentage change would have been 62.9%. If the federal funds shift is also taken into account, the 10-Year percentage change would be 39.0%.

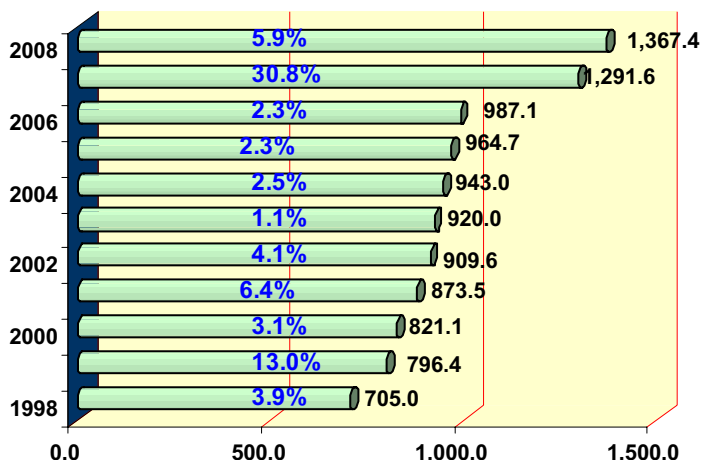
Public Schools (K-12)

Original Appropriated Operating Budget	FY 1998	FY 2008	Annual % Change	Total % Change
By Program				
Public Schools	\$756.0	\$1,648.2	8.1%	118.0%
General	\$705.0	\$1,367.4	6.8%	94.0%
Dedicated/Other	\$51.0	\$65.8	2.6%	29.0%
Federal	-	\$215.0	-	-
Total	\$756.0	\$1,648.2	5.6%	118.0%

Numbers may not add due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds. The \$250.6 million appropriated by HB1 in the August 2006 special session is included in the FY2007 figures.

Source: Annual Legislative Fiscal Reports, Legislative Services Office.

Total General Fund Appropriations to Public Schools in Millions of Dollars



Note: Blue percentage is percentage change from the previous year. FY1999 and FY2007 appropriations include \$54.7 million and \$250.6 million in property tax replacement, respectively. Without these changes, the percentage increases for these years would have been 5.2% and 5.5%, respectively.

Source: Annual Legislative Fiscal Reports, Legislative Services Office

Local School District Certified Personnel

86% of the 17,000+ certificated personnel employed by Idaho school districts are teachers.

	FY 1997 FTP	FY 2007 FTP	Annual % Change	Total % Change
District Administration	331.9	385.2	1.5%	16.1%
School Administration	675.9	730.0	0.8%	8.0%
Student Services	1,142.6	1,301.1	1.3%	13.9%
Instructional Services	13,076.9	14,770.1	1.2%	12.9%
TOTAL	15,227.2	17,186.4	1.2%	12.9%
Student Enrollment	245,242	267,533	0.9%	9.1%

Source: SDE Annual Statistical Reports.

FY 2006 School District Profiles

Nearly 262,000 students were enrolled in Idaho's K-12 public school system in FY 2006.

<u>Size of District</u>	<u>No. of Districts</u>	<u>Student Enroll.</u>	<u>Student Teacher Ratio</u>	<u>Expend. Per Enrollee*</u>
Over 5,000 students	13	142,953	18.8	\$6,514
2,500 to 4,999 students	13	47,995	18.1	\$6,563
1,000 to 2,499 students	27	39,999	17.1	\$7,001
500 to 999 students	19	12,791	15.8	\$7,675
Less than 500 students	42	10,166	12.7	\$9,439
Charter Schools	24	8,003	25.9	\$5,288
Statewide Total	138	261,907	18.0	\$6,416

* FY2006 is the most current year for which expenditure data is available.

Expenditures do not include capital assets or debt principal.

Source: SDE's 2005-2006 Annual Statistical Report and 2005-2006 Annual Financial Summary

Public School Funding Formula

- ◆ **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA) according to the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor". (Section 33-1002, subsection 6, Idaho Code).

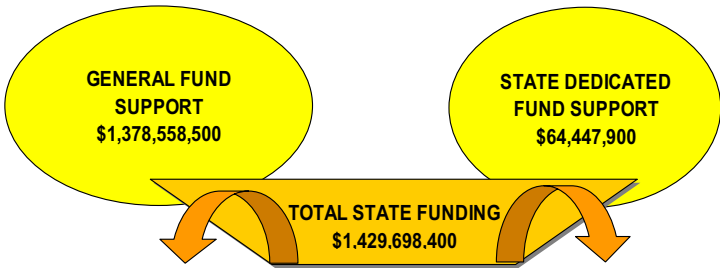
- ◆ **Salary-Based Apportionment** – The salary-based apportionment segment of the public schools' appropriation makes up 68% of the appropriated state funds. When applicable benefits are included, the total state funding involved in this area is over 80%.

The salary-based apportionment is computed using the number of support units in a district multiplied by a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) multiplied by a base salary (\$24,623 for instructional; \$35,816 for administrative; and \$19,783 for classified) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to a statutory table of years of service and level of education. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code.)

- ◆ **Transportation Program** - The costs of transporting pupils to and from school includes maintenance, operation and depreciation of vehicles, insurance, salaries and benefits of drivers, and other costs such as for contracted operations. The transportation support program is based on transporting pupils one and one-half miles or more unless approved by the state board of education. The state's share of the transportation costs is 85% of allowable costs for the preceding year (Section 33-1006, Idaho Code). The 2003 Legislature made several changes in this area, which will take place beginning in FY 2005. The most important of these changes is designed to encourage school districts with transportation costs that are significantly higher than the state average to bring expenditures more into line with other districts. Districts with costs above a certain level will not receive state reimbursement for those additional costs.

Idaho Public School Fund Flow

(FY 2008 Operational Support - Excludes Bond and Plant Facility Funds)



\$1,012,263,900 in Statutory Distributions to School Districts:

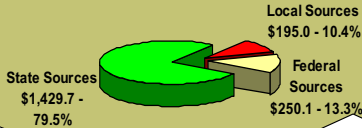
Transportation - \$67,032,300
 Border Contacts - \$1,000,000
 Exceptl. Contracts/Tuition Equiv. - \$6,075,000
 Program Adjustments - \$480,000
 Salary-based Apportionment - \$774,788,600
 Teacher Incentive Awards - \$166,100
 State-paid Personnel Benefits - \$139,771,900
 Early Retirement Payouts - \$4,750,000
 Bond Levy Equalization - \$11,200,000
 Safe and Drug Free Schools - \$7,000,000

\$80,917,600 Earmarked Distributions to School Districts:

Technology - \$9,800,000
 Idaho Reading Initiative - \$2,800,000
 Limited English Proficiency - \$6,040,000
 HS Redesign (Gifted & Talented - \$1,000,000
 HS Redesign (IDLA) - \$2,800,000
 School Facilities (Lottery) - \$19,122,600
 School Facilities Maintenance Match - \$2,300,000
 Classroom Supplies - \$5,180,000
 Textbook Allowance - \$9,950,000
 ISAT Remediation - \$5,000,000
 Math Initiative - \$350,000
 Ag Replacement Phase-Out - \$3,017,000
 School Safety Study - \$150,000
 Rural School Initiative - \$100,000
 Professional-Technical Education - \$11,194,700
 Driver's Education Funds - \$2,113.300

Support Unit Distribution @ \$349,824,900
 " District Discretionary Funding"
 Base Support Amount - \$345,699,900
 Safe Environment (Statutory) - \$4,125,000

Total Estimated Operating Budget for 114 Idaho Public School Districts (plus Charters) - \$1,874,761,244



Federal Funds - \$250,062,844

Dept. of Education - \$215,000,000
 Federal Forest - \$6,247,000
 Impact Aid - \$23,938,644 Prof. Tech. Ed. - \$4,877,200

Local Property Taxes \$195,000,000

Budget Highlights from the 2007 Legislative Session

- ◆ General Fund appropriation for public schools increased by 5.9% for FY 2008, from \$1.29 billion to \$1.37 billion. The total appropriation increased by 8.3%, from \$1.52 billion to \$1.64 billion. Other highlights include:
- ◆ S1234 & S1235 increased the base salaries for administrators and classified staff by 3 percent and increased the minimum teacher salary, from \$30,000 to \$31,000.
- ◆ S1234 amended Idaho Code to provide for a more rapid distribution of appropriated state dollars to public schools, in turn, resulting in approximately \$6.75 million in additional statewide interest earnings for public schools.
- ◆ S1234 also amended Idaho Code to increase the maximum amount of annual growth in any individual public charter school, from 20 support units to 30.
- ◆ S1235 provided the \$5.18 million requested by the Superintendent of Public Instruction for classroom supplies, which equals approximately \$350 per teacher, and \$500,000 for training teachers to offer additional advanced placement (AP) courses.
- ◆ S1236 provided \$9.95 million for textbook purchases.
- ◆ S1236 revised the process for school districts to seek waivers from the pupil transportation funding cap for specific "hardship" bus runs.
- ◆ S1237 provided an appropriation of \$5 million to help provide remedial instruction for students who fail to achieve proficiency in the Idaho Standards Achievement Test (ISAT).
- ◆ S1237 provided \$350,000 in one-time money to develop a Math Initiative.
- ◆ S1238 provided an inflationary increase of 1.81% for the replacement of school buildings.

Statewide Certified Staff Salaries for Idaho School Districts

Average total teacher pay in Idaho is over \$42,500 per year.

	FY 1997 Avg Total Salary	FY 2007 Avg Total Salary	Annual % Change	Total % Change	FY97 FTE	FY07 FTE
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District Administration

Superintendent	67,067	86,598	2.6%	29.1%	97.8	115.0
Assistant Superintendent	70,848	98,896	3.4%	39.6%	16.6	16.5
Director	52,919	71,386	3.0%	34.9%	117.0	146.5
Supervisor / Coordinator	50,293	67,867	3.0%	34.9%	100.5	107.3
Average	57,189	76,125	2.9%	33.1%	331.9	385.2

Administration

Elementary Principals	53,552	70,913	2.8%	32.4%	289.2	294.4
Secondary Principals	55,628	73,069	2.8%	31.4%	210.9	226.7
Assistant Principals	51,061	67,588	2.8%	32.4%	171.7	208.9
Average	53,567	70,631	2.8%	31.9%	671.8	730.0

Services

Education Media Gen.	35,592	49,204	3.3%	38.2%	189.4	164.0
Counselors	37,560	49,194	2.7%	31.0%	558.5	593.3
Psychologists	40,275	51,169	2.4%	27.0%	116.1	139.3
School Nurses	30,861	43,176	3.4%	39.9%	67.0	109.0
Social Workers	36,970	49,431	2.9%	33.7%	36.5	55.8
Speech Therap. & Audiolog.	35,491	47,783	3.0%	34.6%	158.0	196.9
Average	36,801	48,683	2.8%	32.3%	1125.5	1258.2

Services

Elementary Teachers	32,092	42,866	2.9%	33.6%	6702.3	7690.4
Secondary Teachers	33,286	42,462	2.5%	27.6%	6374.6	7079.6
Average	32,674	42,672	2.7%	30.6%	13076.9	14770.1

Source: Analysis of SDE Annual Statistical Reports.

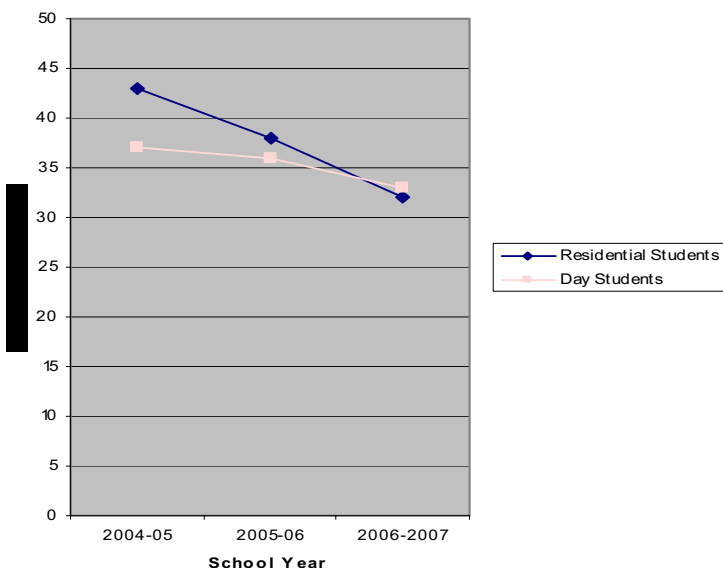
Idaho School for the Deaf and the Blind

Enrollment at the Idaho School for the Deaf and the Blind (ISDB) Gooding Campus has experienced a steady decline over the past decade. The chart below shows this continued trend during the last three school years. The average number of students attending ISDB during the 2006-2007 school year was 65 students. This included 32 residential students who stay overnight on campus and 33 “day” students who are bused to and from the school daily.

As campus enrollment has declined the educational cost per student has increased. The cost per *residential* student increased from \$81,964 during the 2004-2005 school year to \$91,357 during the 2005-2006 school year. The cost per *day* student increased from \$59,062 during the 2004-2005 school year to \$64,410 during the 2005-2006 school year.

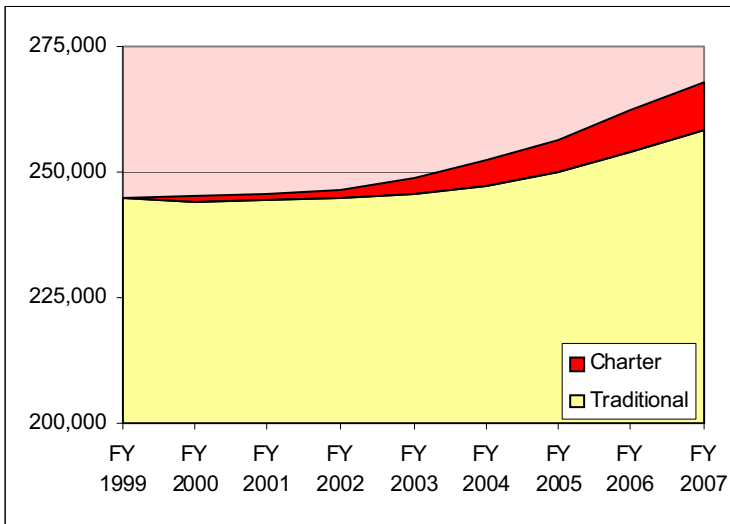
Note: During 2006-2007 school year, ISDB reduced six positions on campus that were moved to the outreach program. However, a cost per student analysis was not available in time for the publication of this booklet, but it should be available by late Fall 2007.

ISDB Average Student Enrollment, by School Year



Source: Office of Performance Evaluations, Report 07-05F

Traditional Public & Public Charter Schools



Source: SDE's Annual Statistical Report

Key 2004 Charter School Legislation

- ◆ **SB 1443** - This legislation dealt with funding issues associated with virtual charter schools. The legislation provided that such schools will be assigned no higher than the median attendance divisor for FY04 and FY05, for the purposes of determining support units, and no higher than the second highest divisor for FY06 and FY07. Such schools will receive their actual divisor for FY08 and forward.

The legislation further provided that such schools will be eligible, beginning in FY06, to receive the state's customary 85% transportation match for the cost of transporting the education program to the child (similar to the traditional cost of transporting the child to the education program). Costs eligible for reimbursement include internet access, electronic and computer equipment, toll-free telephone service, the mileage costs of teachers and staff conducting home visits, and any regular transportation costs that may be claimed by a school district (such as educational field trips). Such schools will still be subject to the same funding limitations that require costs to be within a certain percentage of the statewide average for transportation services.

Higher Education
College & Universities
Student Enrollment

Fall Academic Enrollment

Full-Time Equivalent	1996	2006	Annual %Chg	Total %Chg
Boise State University	9,755	13,060	3.0%	33.9%
Idaho State University	8,354	8,605	0.3%	3.0%
University of Idaho	9,167	10,252	1.1%	11.8%
Lewis-Clark State College	1,899	2,158	1.3%	13.6%
Average	7,294	8,519	1.6%	16.8%

Fall Academic Enrollment

Headcount (full & part time)	1996	2006	Annual %Chg	Total %Chg
Boise State University	14,414	17,933	2.2%	24.4%
Idaho State University	10,903	11,484	0.5%	5.3%
University of Idaho	11,133	11,739	0.5%	5.4%
Lewis-Clark State College	2,418	2,645	0.9%	9.4%
Average	9,717	10,950	1.2%	12.7%

Fall 2006 Academic Enrollment

Full-Time Equivalent	Lower Div.	Upper Div.	Grad.	Prof.
Boise State University	8,824	3,396	840	-
Idaho State University	5,059	2,180	1,081	285
University of Idaho	5,214	3,602	1,102	334
Lewis-Clark State College	1,333	825	-	-
Average	5,108	2,501	756	155

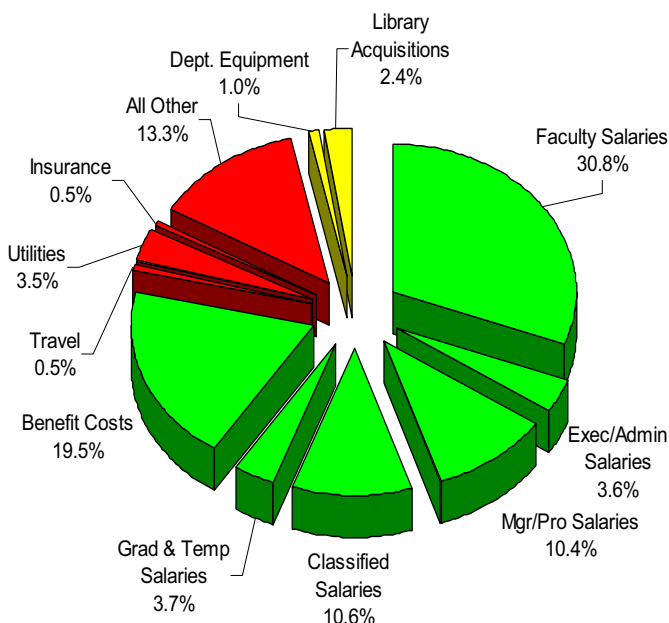
Higher Education
College & Universities Operating Budgets
Appropriated Funds Only

One Year Comparative			\$	Total
Operating Budget	<u>FY 2007</u>	<u>FY 2008</u>	<u>Chg</u>	<u>%Chg</u>
<i>By Campus</i>				
BSU	\$118.7M	\$125.7M	\$7.0M	5.9%
ISU	\$101.4M	\$106.1M	\$4.7M	4.6%
UI	\$133.0M	\$139.7M	\$6.6M	5.0%
LCSC	\$21.0M	\$22.8M	\$1.9M	8.9%
Systemwide	\$3.1M	\$4.7M	\$1.6M	50.1%
TOTAL	\$377.3M	\$399.0M	\$21.8M	5.8%

Ten Year Comparative			Annual	Total
Operating Budget	<u>FY 1998</u>	<u>FY 2008</u>	<u>%Chg</u>	<u>%Chg</u>
<i>By Campus</i>				
BSU	\$68.7M	\$125.7M	6.2%	83.1%
ISU	\$60.8M	\$106.1M	5.7%	74.5%
UI	\$88.9M	\$139.7M	4.6%	57.1%
LCSC	\$13.4M	\$22.8M	5.5%	70.3%
Systemwide	\$3.9M	\$4.7M	1.8%	19.1%
TOTAL	\$235.7M	\$399.0M	5.4%	69.3%

Ten Year Comparative			Annual	Total
By Fund Source				
<u>Original Approp.</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>%Chg</u>	<u>%Chg</u>
General Fund	\$178.6M	\$264.2M	4.0%	47.9%
Endowment Funds	\$9.6M	\$7.9M	-2.0%	-18.1%
Total State Support	\$188.2M	\$272.1M	3.8%	44.6%
Student Fees	\$47.5M	\$126.9M	10.3%	167.3%
TOTAL	\$235.7M	\$399.0M	5.4%	69.3%

Higher Education
College & Universities
FY 2008 Appropriated Funding
by Personnel, Operating & Capital Expenditures

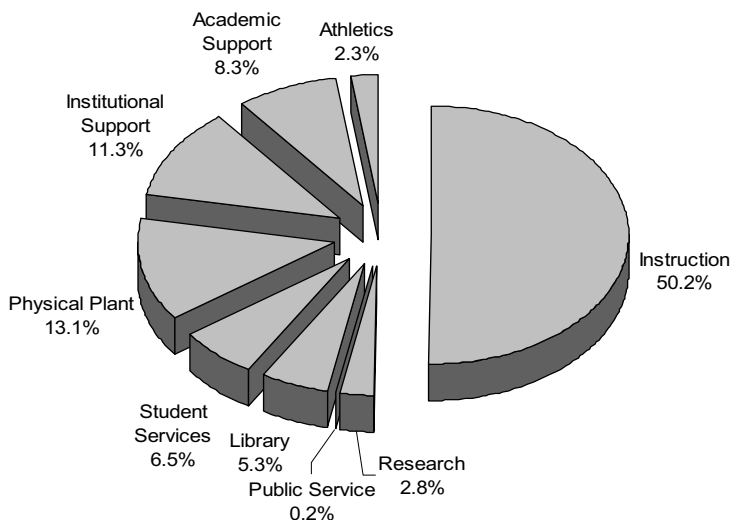


Personnel costs will consume 78.7% of the \$396 million distributed to the 4-year institutions. Of the \$309 million spent on employee compensation, the largest portion goes to faculty salaries and the next biggest slice goes to benefit costs for all employees.

Operating expenses account for 17.9% of the higher ed appropriation. Of the \$70.3 million spent on consumables, \$13.7 million (19.4%) will be spent on utilities, \$2.1 million (3%) will be spent on insurance and \$2.1 million (3%) will be spent on travel.

Capital Outlay totals 3.4% of the appropriation or \$13.5 million. Library acquisitions account for almost three-quarters of the durable goods purchased by the institutions.

Higher Education
College & Universities
Use of FY 2007 Appropriated Funding
by Functional Classification



Instruction: academic and professional-technical credit and non-credit courses including faculty.

Research: individual and/or project research, institutes and research centers.

Student Services: financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.

Physical Plant: services and maintenance related to facilities and grounds.

Public Service: cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

Institutional Support: governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

Academic Support: academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

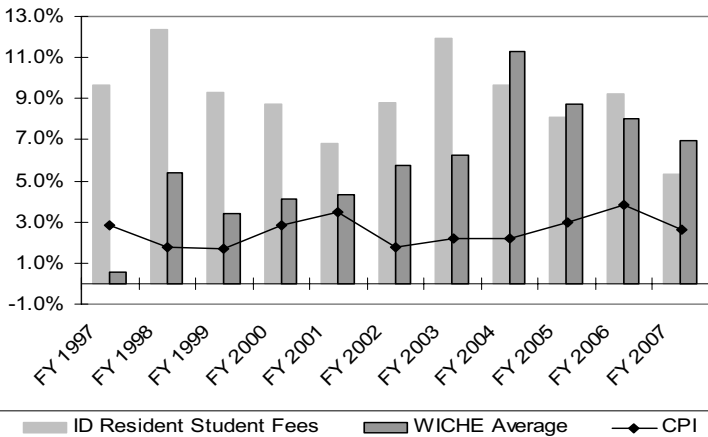
Athletics: administration, marketing and student participation in inter-collegiate men's and women's athletics.

Higher Education College & Universities Student Fees

In FY2007, student fees at Idaho universities were 88.4% of the WICHE state average (\$4,729), while student fees at LCSC was 94.2% of the WICHE state average (\$4,136). Among WICHE state universities Wyoming was the least expensive at 74.3% of average (\$3,515), with Washington the most expensive at 124.4% (\$5,884).

Annual Undergraduate Full-Time Student Fees	FY 1998	FY 2008	Annual %Chg	Total %Chg
Resident				
Boise State University	\$ 1,974	\$ 4,410	8.4%	123.4%
Idaho State University	\$ 1,984	\$ 4,400	8.3%	121.8%
University of Idaho	\$ 1,942	\$ 4,410	8.5%	127.1%
Lewis-Clark State College	\$ 1,868	\$ 4,092	8.2%	119.1%
Idaho Average	\$ 1,942	\$ 4,328	8.3%	122.9%
Non-Resident				
Boise State University	\$ 7,854	\$ 12,577	4.8%	60.1%
Idaho State University	\$ 7,964	\$ 13,084	5.1%	64.3%
University of Idaho	\$ 7,742	\$ 14,490	6.5%	87.2%
Lewis-Clark State College	\$ 6,830	\$ 11,382	5.2%	66.6%
Idaho Average	\$ 7,598	\$ 12,883	5.4%	69.6%

Percent Change Comparison



*The Western Interstate Commission on Higher Education member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

Higher Education
College & Universities
Net Assets Balances (June 30, 2006)

Net Assets	BSU	ISU	UI	LCSC	Total
Invested in capital assets	\$142.5M	\$91.3M	\$179.3M	\$19.6M	\$432.7M
Restricted - expendable	\$18.3M	\$14.6M	\$38.7M	\$1.4M	\$73.1M
Restricted - nonexpendable			\$84.7M		\$84.7M
<i>Unrestricted (detail below)</i>	<i>\$61.2M</i>	<i>\$31.1M</i>	<i>\$43.3M</i>	<i>\$7.4M</i>	<i>\$143.M</i>
Total Net Assets	\$222.1M	\$137.M	\$346.M	\$28.4M	\$733.4M
Unrestricted Net Assets Detail:					
Debt Service Reserve	\$5.4M	\$9.3M	\$5.9M	\$1.9M	\$22.6M
Dept. Fund Balances ¹	\$29.7M	\$18.6M	\$21.M	\$3.6M	\$72.9M
Library Acquisitions ²	\$.M	\$.3M	\$1.7M	\$.1M	\$2.1M
Cap. Projects, M&O, etc. ³	\$24.1M	\$1.5M	\$13.1M	\$1.5M	\$40.3M
Unreserved Funds	\$2.M	\$1.4M	\$1.5M	\$.3M	\$5.2M
Total Unrestricted Net Assets	\$61.2M	\$31.1M	\$43.3M	\$7.4M	\$143.M

¹ Department Fund Balances are derived from operations for such areas as Auxiliaries, Academic and Service Departments, Research, and Professional/Technical Education. These funds are held to be used in their respective departments, but can and have been used for any purpose at the discretion of the institution.

² These funds are used to assist in the acquisition and replacement of library materials and to stay abreast of technology changes in the way the library is accessed and used. These funds can and have been used for any purpose at the discretion of the institution.

³ These funds are reserved for capital projects, ongoing maintenance, facility repair and replacement, and start-up costs related to strategic mission. These funds can and have been used for any purpose at the discretion of the institution.

Definitions

Invested in Capital Assets: an institution's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

Restricted - expendable: resources in which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted - nonexpendable: endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted: revenue derived from student fees, state appropriations, and sales and services of educational departments. This also includes auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff. Not all source of revenues noted above are necessarily present in the unrestricted balance (e.g. state General Funds are spent in the fiscal year appropriated and not carried over into the following fiscal year).

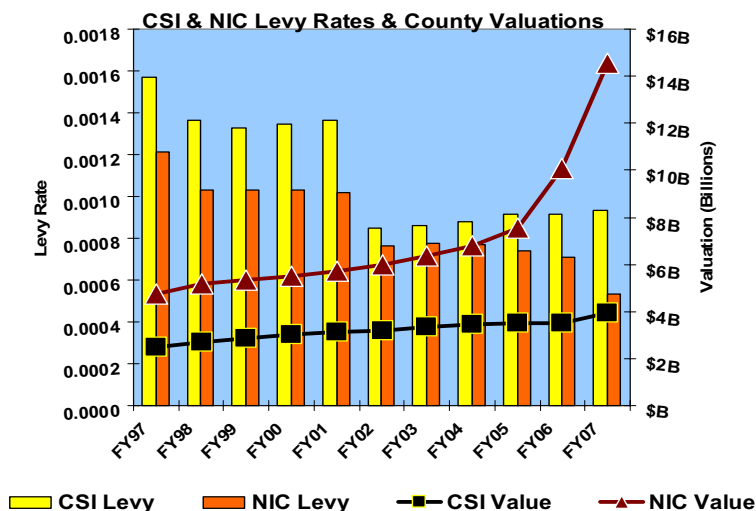
Higher Education Community Colleges Funding

Operating Budgets	FY 1998	FY 2008	Annual % Chg	Total % Chg
CSI	\$15.1M	\$26.4M	5.8%	75.5%
NIC	\$16.9M	\$30.8M	6.2%	83.0%
Total	\$31.9M	\$57.3M	6.0%	79.5%

Operating Budgets by Fund Source (FY 2008)*

	CSI	NIC	TOTAL
General Funds	\$12.65M	\$10.93M	\$23.59M
Liquor Funds	\$150.K	\$150.K	\$300.K
Property Taxes	\$4.01M	\$8.99M	\$12.99M
Tuition & Fees	\$6.94M	\$8.05M	\$14.99M
County Tuition	\$1.4M	\$.74M	\$2.14M
Miscellaneous	\$1.29M	\$1.98M	\$3.28M
Total	\$26.45M	\$30.84M	\$57.28M

* This does not reflect the total operating budgets for the community colleges, as there are other non-appropriated funds such as auxiliary enterprises and grants & contracts which are not included.



Note: CSI & NIC each received \$500,000 in FY 1998 and \$1.6 million in FY 2002 in additional General Funds to provide property tax relief.

Higher Education
Community College
Student Enrollment & Fees

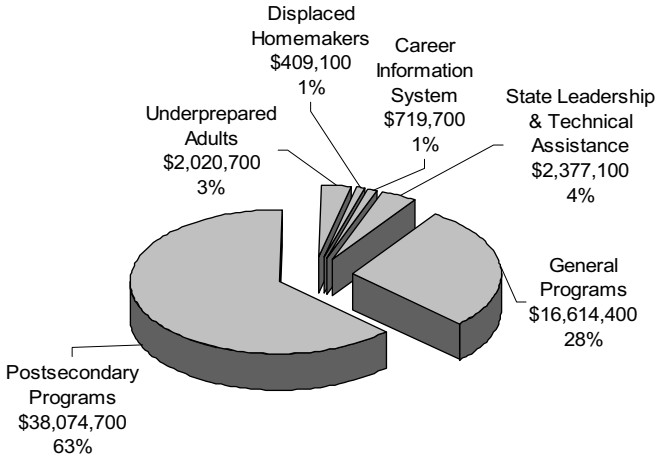
Fall Academic Enrollment			Annual	Total
<u>Full-Time Equivalent</u>	<u>1996</u>	<u>2006</u>	<u>%Chg</u>	<u>%Chg</u>
College of Southern Idaho	2,290	3,009	2.8%	31.4%
North Idaho College	2,350	2,830	1.9%	20.4%
Total	4,640	5,839		

Fall Academic Enrollment			Annual	Total
<u>Headcount (full & part time)</u>	<u>1996</u>	<u>2006</u>	<u>%Chg</u>	<u>%Chg</u>
College of Southern Idaho	3,531	5,590	4.7%	58.3%
North Idaho College	3,222	4,085	2.4%	26.8%
Total	6,753	9,675		

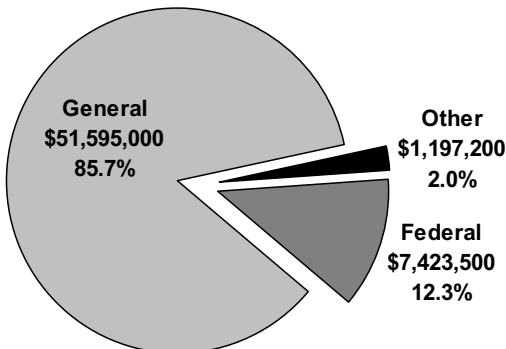
Annual Resident			Annual	Total
<u>Full-Time Student Fees</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>%Chg</u>	<u>%Chg</u>
College of Southern Idaho	1,150	2,100	6.2%	82.6%
North Idaho College	1,024	2,110	7.5%	106.1%
Average	1,087	2,105	6.8%	93.7%

Professional-Technical Education

Nearly two out of every three dollars appropriated for Professional-Technical Education goes to Idaho's six technical colleges (at BSU, ISU, LCSC, CSI, NIC and EITC). That amount totals \$38 million.



FY 2008 Appropriation By Fund Source



Professional-Technical Education

Total	5,564	8,595	4.4%
<i>Average</i>	927	1,433	4.4%

Postsecondary Programs

Allocation of Appropriations

Technical Colleges	FY 2007	FY 2008	Total %Chg
Boise State University	\$7.11M	\$7.21M	1.4%
College of Southern Idaho	\$5.84M	\$6.01M	1.0%
E. Idaho Tech. College	\$5.83M	\$6.31M	2.7%
Idaho State University	\$10.07M	\$10.17M	1.0%
Lewis-Clark State College	\$3.94M	\$4.01M	8.3%
North Idaho College	\$4.25M	\$4.36M	1.7%

Postsecondary Enrollment

Year-End			Annual	Total
Full-Time Equivalent	FY 1997	FY 2007	% Chg	% Chg
Boise State University	807	707	-1.3%	-12.4%
College of Southern Idaho	589	826	3.4%	40.2%
E. Idaho Tech. College	348	576	5.2%	65.5%
Idaho State University	1,147	929	-2.1%	-19.0%
Lewis-Clark State College	422	386	-0.9%	-8.5%
North Idaho College	328	384	1.6%	17.1%
Total	3,641	3,808	0.4%	4.6%
<i>Average</i>	607	635	0.4%	4.6%

Year-End			Annual	Total
Headcount (full & part time)	FY 1997	FY 2007	% Chg	% Chg
Boise State University	1,095	1,296	1.7%	18.4%
College of Southern Idaho	1,166	2,829	9.3%	142.6%
E. Idaho Tech. College	601	1,568	10.1%	160.9%
Idaho State University	1,571	1,636	0.4%	4.1%
Lewis-Clark State College	677	660	-0.3%	-2.5%
North Idaho College	454	606	2.9%	33.5%
Total	5,564	8,595	4.4%	54.5%
<i>Average</i>	927	1,433	4.4%	54.5%

Source: Division of Professional-Technical Education

Health and Human Services



Health & Human Services

<u>Original Appropriations</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Med. Indigent Health Care	\$9.8	\$20.8	7.8%	112.7%
Health & Welfare	760.2	1,756.9	8.7%	131.1%
Environmental Quality	38.2	---	---	(100.0%)
Child Welfare	36.2	60.7	5.3%	67.6%
Commissions & Councils	1.8	4.7	9.9%	157.4%
Indirect Support Services	23.9	35.6	4.1%	49.1%
Medical Assistance	424.7	1,293.7	11.8%	204.6%
Mental Health Services	39.9	40.7	0.2%	2.1%
Public Health Services	39.9	84.0	7.7%	110.3%
Service Integration	---	2.5	---	---
Psychiatric Hospitalization	---	30.4	---	---
Devel Disabled	33.1	42.9	2.6%	29.8%
Veterans Services	12.0	---	---	(100.0%)
Welfare	110.6	140.8	2.4%	27.4%
Substance Abuse	---	20.9	---	---
Independent Living Council	---	.5	---	---
Public Health Districts	7.7	10.8	3.4%	39.3%
Total	\$777.7	\$1,789.0	8.7%	130.0%

By Fund Source

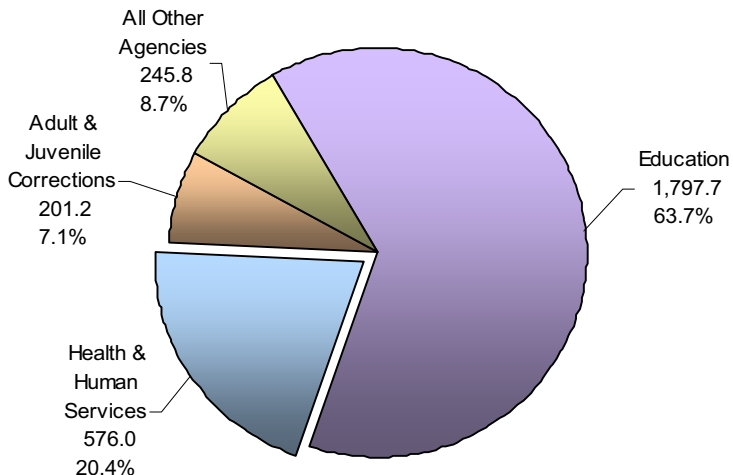
General	\$254.1	\$576.0	8.5%	126.7%
Dedicated	86.4	128.2	4.0%	48.3%
Federal	437.2	1,084.8	9.5%	148.1%
Total	\$777.7	\$1,789.0	8.7%	130.0%

- ◆ **Medicaid Reform:** During the 2006 session legislation was approved that reformed the Idaho's Medicaid program. Under the adopted reform the Medical Assistance Division's appropriation was split into four budgeted programs: Medicaid Administration & Medical Management, Dual Eligible Individuals, Services for Individuals with Disabilities, and Services to Working-Age Adults and Healthy Children.

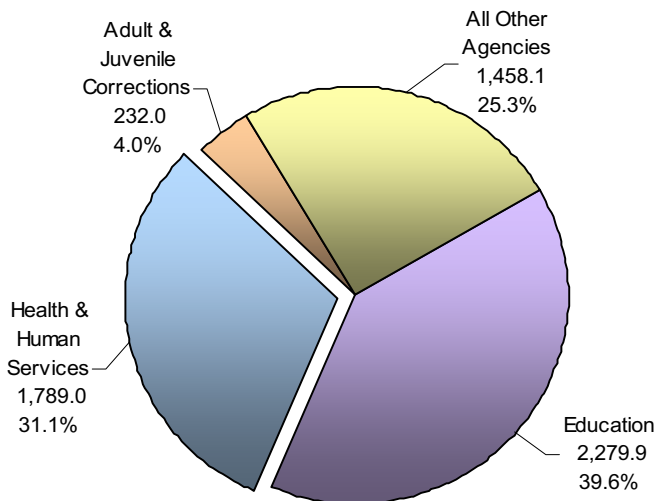
FY 2008 State Appropriations

About 20% percent of all state dollars are expended for health and social service programs; these programs account for 31% of the total state budget when all other fund sources are considered

State General Fund Budget (millions)



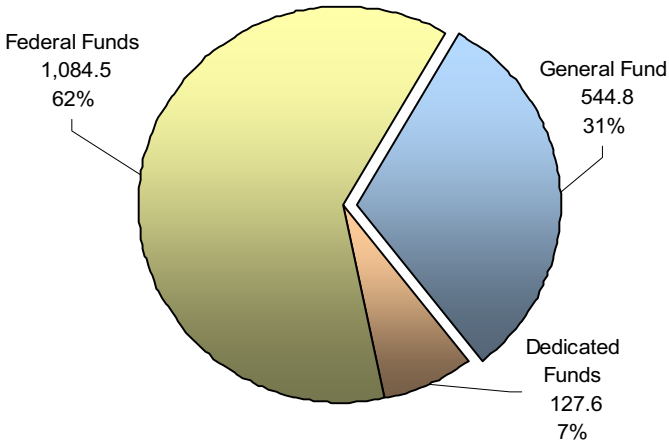
Total State Budget (millions)



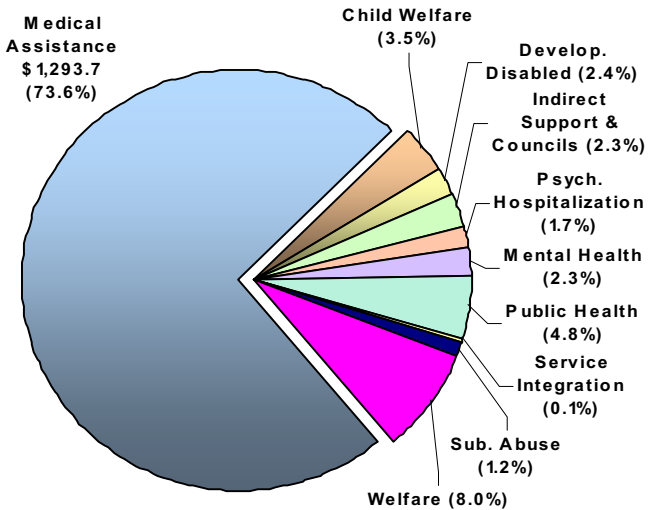
FY 2008 DHW Appropriation: \$1,757 B

Almost 74% of all moneys appropriated to the Department of Health and Welfare are expended for medical services and long-term care on behalf of low-income people with limited resources

Appropriation by Fund Source (millions)



Appropriation by Division (millions)



Children's Services Costs

The state may have custody of a child as a foster care child or as a committed juvenile to the Dept. of Juvenile Corrections. The table below represent costs associated with foster care versus state juvenile custody as well as associated costs for a child if a mental illness is prevalent.

	FY 2003	FY 2004	FY 2005	FY 2006
Average Cost Per Foster Care Child	\$ 4,030	\$ 3,926	\$ 3,941	\$ 4,528
Average Annual Cost per Child in Department of Juvenile Corrections Custody	\$ 57,644	\$ 60,904	\$ 63,638	\$ 63,390
Average Cost per Child for Children's Mental Health Services (Medicaid Data Only)				
<i>Case Management</i>	\$ 1,051	\$ 581	\$ 613	\$ 613
<i>Clinical Services</i>	\$ 776	\$ 860	\$ 1,046	\$ 1,215
<i>Psychosocial Rehabilitation</i>	\$ 6,956	\$ 6,772	\$ 6,599	\$ 6,809
<i>Acute Inpatient</i>	\$ 4,918	\$ 5,186	\$ 5,335	\$ 5,912
Total	\$ 13,701	\$ 13,399	\$ 13,592	\$ 14,550
Foster Care Facts				

- In 1993 the number of children placed in Idaho foster care was 747, compared with 2,382 children in 2003.
- The average age of a child in the Idaho Foster Care system is 9.5 years, which is lower than the national average age of 10.
- Nationally the average length of stay in foster care is 28.6 months.
- 11.9% of all children in Idaho's foster care system re-enter the system after a permanent placement.
- 18.9% of children in the Idaho foster care system are placed in more than two homes prior to receiving a permanent placement.

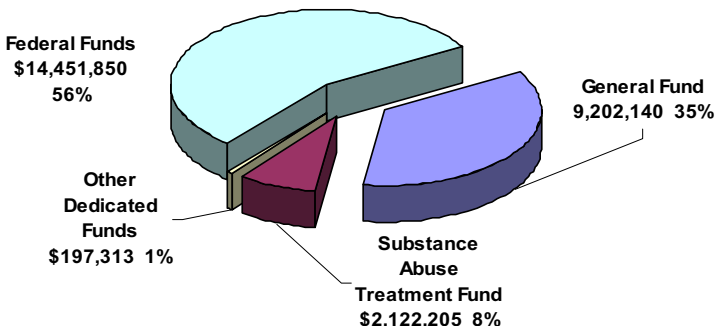
Juvenile Corrections Facts

- 9.8% of the total juvenile population in Idaho experience a law enforcement action contact between the ages of 10 and 17; 3.8% of the total population will be on county probation; and 0.25% will become the custody of the Idaho Department of Juvenile Corrections (IDJC).
- 52.3% of all placements with IDJC have a substance abuse problem and 44.5% have a mental health diagnosis.
- In 2006, 73.4% of Idaho adult prisoners surveyed had spent time on juvenile probation; 67.5% had spent time in juvenile detention; and 14.9% had spent time in IDJC custody.
- Of the prisoners surveyed, 23.8% were first arrested before the age of 12.
- Substance abuse with methamphetamines cited specifically was listed as the number one reason for incarceration.
- Substance abuse treatment in the community (free or subsidized) was listed as number one by prisoners as a way to avoid incarceration completely.

Statewide Substance Abuse Treatment Expenditures

The state expends substance abuse treatment funds in the Department of Health & Welfare, the Department of Correction, the Department of Juvenile Corrections, and the Idaho Courts. The funding is allocated from the state General Fund, the Substance Abuse Treatment Fund which is comprised of Beer & Wine taxes and revenue from the liquor surcharge, other dedicated funds, and federal funds.

FY 2007 Statewide Treatment Expenditures by Fund Source



FY 2007 EXPENDITURE BREAKOUT

	Expenditures	Case Counts (Unduplicated)	Completed Treatment
Non-Criminal Justice Clients			
Adults	\$1,357,879	965	152
Adolescents	\$148,332	104	20
Total	\$1,506,211	1,069	172
Criminal Justice Clients			
Adults	\$12,529,084	6,571	1,192
Adolescents	\$1,527,229	682	146
Total	\$14,056,313	7,253	1,338
Drug Court Clients			
Adults	\$1,472,945	985	199
Adolescents	\$333,171	128	10
Total	\$1,806,116	1,113	209
Department of Correction	\$6,432,692	8,818	5,186
Department of Juvenile Corrections	\$2,172,176	4,405	1,239
STATEWIDE TOTAL	\$25,973,508	22,658	8,144

High Cost Services by Client Type

	Average Cost for the Service
Non-Criminal Justice Clients	
Adults	Transitional Housing \$8,657
Adolescents	Residential Treatment \$7,936
Criminal Justice Clients	
Adults	Transitional Housing \$11,150
Adolescents	Residential Treatment \$10,150
Drug Court Clients	
Adults	Residential Treatment \$4,568
Adolescents	Residential Treatment \$9,081

Medicaid Comparison of Idaho to Western States and Nation

Western States	% Population Enrolled 2005	Per Capita Exp. 2002	\$ Exp. Per Beneficiary 2002	% Chg in Medicaid Expend. 2005-2006
Idaho	12.0%	\$622	\$4,738	7.7%
<i>State Rank</i>	36	45	32	16
Oregon	11.2%	\$794	\$4,502	-1.5%
<i>State Rank</i>	39	29	35	44
Washington	13.8%	\$933	\$5,447	1.8%
<i>State Rank</i>	30	15	23	38
Nevada	7.2%	\$399	\$4,272	6.0%
<i>State Rank</i>	50	50	38	21
Utah	8.3%	\$455	\$3,867	11.3%
<i>State Rank</i>	47	49	47	7
Montana	8.9%	\$657	\$5,775	5.4%
<i>State Rank</i>	45	41	16	26
Wyoming	12.2%	\$598	\$5,053	-4.0%
<i>State Rank</i>	34	46	28	47
National	14.9%	\$894	\$5,235	6.6%

SOURCE: Morgan Quitno, Health Care State Rankings 2007, 18th Edition

- ◆ When comparing Medicaid enrollment, the seven western states rank in the lower half nationally.
- ◆ From 2005 to 2006, the percentage change in Medicaid expenditures in Idaho was 2.7% above the national average percentage increase of 5.0%.
- ◆ Idaho's percentage growth in Medicaid expenditures from 2005-2006 is the second highest of the seven western states.

Medicaid Expenses in Idaho by Service Type (Millions)

Type of Services	FY 2007 Actual	FY 2008 Estimate	FY 2009 Estimate
Inpatient Hospital	\$148.7	\$164.4	\$179.8
Nursing Facility	137.4	149.5	155.0
Prescribed Drugs	114.1	123.4	137.3
Waivered Services	131.4	143.7	155.5
Physician Services	66.1	68.5	73.0
Mental Health	104.2	115.3	124.4
Outpatient Hospital	56.2	62.7	70.5
Developmental Disability Center	58.6	63.2	64.7
ICF-MR Care	35.7	38.1	39.4
DSH & UPL	23.0	25.6	28.7
Dental Services	25.8	27.7	30.7
CHIP & Access Card	30.3	35.0	37.8
Targeted Case Management	12.5	12.8	13.0
Personal Care Services	24.8	26.3	28.9
Medical Transportation	18.2	21.2	24.3
Durable Medical Equip/Supplies	13.9	14.8	15.3
Medicare Parts A&B	32.0	38.0	41.0
Home Health Services	7.4	8.4	9.2
Other Practitioners	10.5	11.9	13.4
Physical Therapy	6.0	6.2	6.4
Lab & Radiology Services	11.3	12.2	13.6
EPSDT Services	9.2	11.1	12.8
Rural Health Clinic Services	7.1	7.4	7.9
Federally Qualified Health Center	6.6	7.3	8.0
School District Services	15.4	19.3	23.9
Ambulatory Surgical Centers	14.2	19.9	20.8
Indian Health Services	3.0	3.5	3.7
Primary Care Case Management	6.3	6.6	6.9
Prosthetic & Orthotic	1.3	1.3	1.4
Group Health Plan Payments	0.9	1.6	1.8
Optician Services & Supplies	1.2	1.2	1.2
Outpatient Rehabilitation	2.0	2.6	2.7
Family Planning & Sterilizations	2.7	3.3	3.6
Hospice Benefits	4.8	6.1	7.0
Audiologist	0.6	0.4	0.4
Breast/Cervical Cancer	2.6	2.8	3.0
Miscellaneous	2.8	3.3	3.5
Total	\$1,148.8	\$1,266.6	\$1,370.4
Dollar Difference	32.8	117.8	103.8
% Change	2.9%	10.3%	8.2%

Public Safety



Public Safety

<u>Original Appropriations</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<u>By Department or Division</u>				
Correction Dept.	77.5	184.6	9.1%	138.3%
Support Division	10.2	32.8	12.4%	220.9%
Operations Division	66.4	125.4	6.6%	88.9%
Idaho Correctional Center	---	24.1	---	---
Pardons & Parole Com.	.9	2.3	10.3%	167.3%
Judicial Branch	21.0	40.4	6.8%	92.2%
Juvenile Corrections	30.2	47.4	4.6%	57.0%
State Police	40.6	60.6	4.1%	49.2%
Brand Inspection	2.0	2.6	2.5%	27.9%
Police, Division of State	35.7	53.3	4.1%	49.4%
POST Academy	1.8	3.9	7.9%	113.5%
Racing Commission	1.1	.8	(3.2%)	(27.8%)
Total	\$169.3	\$333.0	7.0%	96.7%

By Fund Source

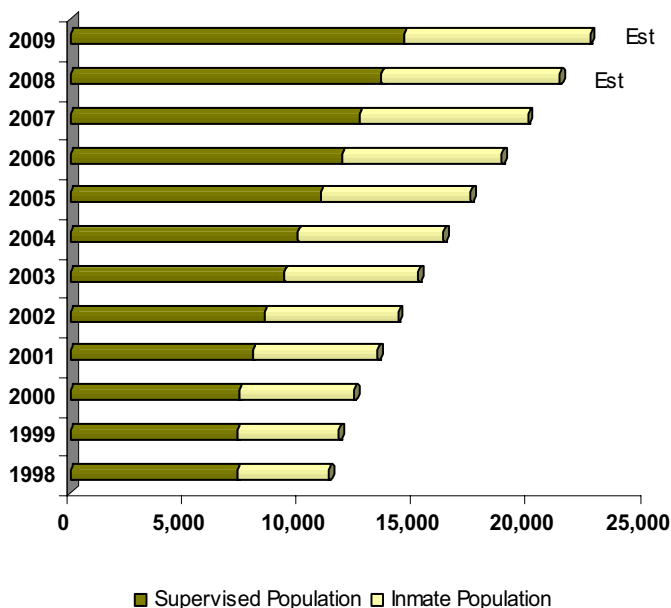
General	\$122.5	\$253.2	7.5%	106.7%
Dedicated	35.1	60.7	5.6%	72.8%
Federal	11.7	19.1	5.0%	63.0%
Total	\$169.3	\$333.0	7.0%	96.7%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The 220.9% increase for the Support Division, within the Department of Correction, has been primarily due to increasing medical costs for all incarcerated inmates under the department's supervision.
- ◆ The Idaho Correctional Center opened in FY 2001 with an initial appropriation of \$15.4 million. By FY 2008 the appropriation increased to \$24.1 million which includes the per diem to the private contractor and liability insurance for the facility.
- ◆ Functions of the State Youth Services Center in St. Anthony, Juvenile Justice Services, and Juvenile Detention and Assessment were programs previously located under the Department of Health and Welfare but were transferred to a newly created Department of Juvenile Corrections in FY 1996.

Incarcerated and Supervised Inmate Population

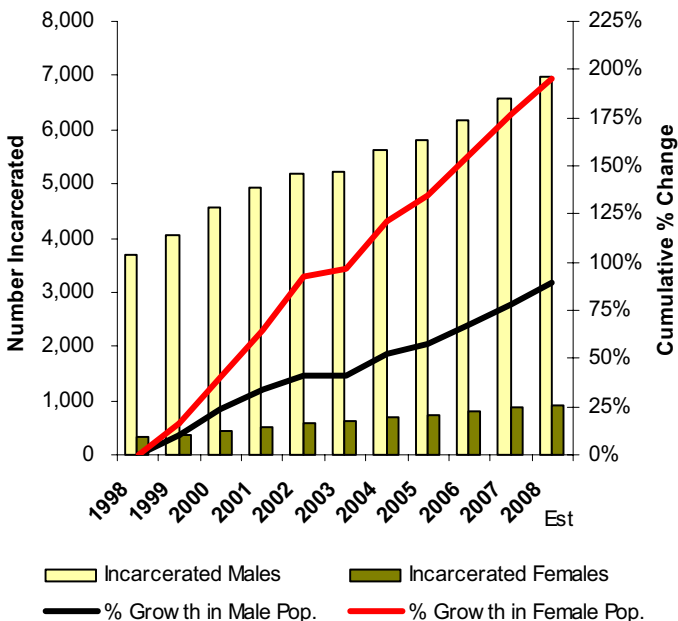
*The Number of Adults in the Correctional Population
Continues to Increase*



- ◆ In 2007, over 19,900 people in Idaho were under some form of correctional supervision including:
 - Prison.** Confinement in an institution of the Department of Correction for persons convicted of serious crimes.
 - Probation.** Court ordered community supervision of convicted offenders by the Department of Correction.
 - Parole.** Community supervision of convicted offenders by the department after a period of incarceration.
 - Retained Jurisdiction.** Court ordered sentencing alternative to target those offenders who might, after a period of programming and evaluation, be viable candidates for probation rather than incarceration.
- ◆ In 1998 the total number of incarcerated and supervised offenders was 11,260 and that grew to 19,938 in 2007.
- ◆ The historical average annual percent increase between 1998 and 2009 is estimated at 6.3%, which is twice the rate of Idaho's annual population growth.

Prison Population Growth by Gender

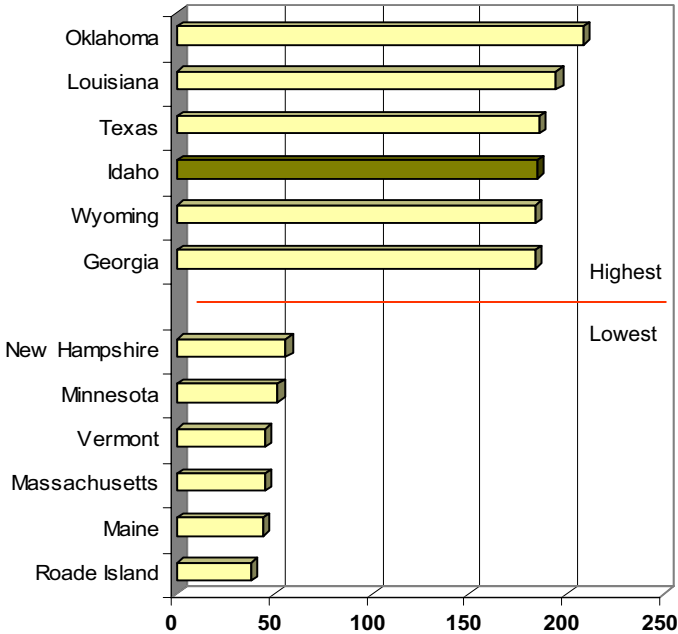
Between 1998 and 2008, the Number of Female Prisoners Increased in Proportion to Male Prisoners



- ◆ The number of incarcerated males was 3,689 in 1998, but has since grown to an estimated 6,984 in 2008, for an increase of 89%.
- ◆ The number of incarcerated females was 311 in 1998, but has since grown to an estimated 918 in 2008, for an increase of 195%.
- ◆ Since female counts are small, percentage increases are not a particularly good measure of comparison between genders. However, the tendency for female offenders to increase at a somewhat higher rate than male offenders is generally true across forecast years.
- ◆ The historical average percent increase for males between 1998 and 2008 is estimated at 5.9%, while the historical average percent increase for females is currently estimated at 11.5%.
- ◆ Women made up 7.8% of the total imprisoned population in 1998, but that has increased to 11.6% in 2008.

2005 Incarceration Rate for Women Held in State Prison or Local Jails

Idaho Ranked Fourth in the Nation for Women Held in Custody



SOURCE: National Council on Crime and Delinquency

- ◆ Based on 2005 rates of incarceration in state prison or jail, the most “punitive” states for women were Oklahoma (209), Louisiana (195), Texas (186), Idaho (185), Georgia (184), and Wyoming (184). This according to the National Council on Crime and Delinquency.
- ◆ States with the lowest rates of incarceration were Rhode Island (38), Maine (44), Vermont (45), Massachusetts (45), Minnesota (52), and New Hampshire (56).

Idaho Inmate Demographics by Gender, Ethnicity, Age, and Crime Category

<u>Description</u>	<u>Prison</u>	<u>CWC*</u>	<u>Contract Beds</u>	<u>County Jails</u>	<u>Total</u>	<u>% of Total</u>
By Gender						
Male	5415	348	429	367	6,559	89.2%
Female	544	95	0	159	798	10.8%
Total	5,959	443	429	526	7,357	100.0%
By Ethnicity						
White	4561	373	274	365	5,573	75.8%
Hispanic	922	44	128	59	1,153	15.7%
Indian	216	17	12	25	270	3.7%
Black	130	6	11	7	154	2.1%
Asian	30	1	2	0	33	0.4%
Other	32	1	0	2	35	0.5%
Unknown	68	1	2	68	139	1.9%
Total	5,959	443	429	526	7,357	100.0%
By Age						
Juvenile	1	0	0	1	2	0.0%
18-20	192	1	3	28	224	3.0%
21-25	1079	48	45	122	1,294	17.6%
26-30	1142	75	80	89	1,386	18.8%
31-35	828	79	74	83	1,064	14.5%
36-40	779	90	66	68	1,003	13.6%
41-45	741	71	59	67	938	12.7%
46-50	532	47	47	44	670	9.1%
51-55	294	27	27	18	366	5.0%
Over 55	371	5	28	6	410	5.6%
Total	5,959	443	429	526	7,357	100.0%
By Crime						
Alcohol	339	37	6	35	417	5.7%
Assault	1308	53	95	94	1,550	21.1%
Drug	1425	188	75	170	1,858	25.3%
Murder/Man.	334	4	52	9	399	5.4%
Property	1374	161	41	137	1,713	23.3%
Sex Offense	1179	0	160	58	1,397	19.0%
No Crime Group	0	0	0	23	23	0.3%
Total	5,959	443	429	526	7,357	100.0%

*CWC = Community Work Centers

SOURCE: Idaho Department of Correction, June 2007

Natural Resources



Natural Resources

<u>Original Appropriations</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Environmental Quality	---	\$60.9	---	---
Fish & Game	53.7	74.1	3.3%	38.0%
Land Board	25.0	40.4	4.9%	61.6%
Investment Board	---	.6	---	---
Lands	25.0	39.7	4.8%	59.1%
Parks & Recreation	25.2	43.8	5.7%	73.6%
Parks & Recreation	24.3	42.5	5.7%	74.6%
Lava Hot Springs	.9	1.3	3.8%	44.7%
Water Resources	16.5	26.8	5.0%	62.3%
Total	\$120.4	\$245.8	7.4%	104.2%

By Fund Source

General	\$25.0	\$55.8	8.4%	123.1%
Dedicated	65.7	110.0	5.3%	67.3%
Federal	29.6	80.1	10.5%	170.4%
Total	\$120.4	\$245.8	7.4%	104.2%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ S1426 of 2000 moved the Division of Environmental Quality (DEQ) in the Department of Health and Welfare to a stand-alone Department of Environmental Quality effective July 1, 2000. The FY 1998 DEQ budget was \$38.2 million resulting in a 4.8% annual change or 59.4% change over 10 years.
- ◆ H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) under the Land Board effective July 1, 2000. The FY 1998 EFIB budget was \$500,500 resulting in a 2.5% annual change or 27.8% change over 10 years.
- ◆ Adjusting for the DEQ, and the EFIB budgets in FY 1998, the annual change for the Natural Resources functional area would be 4.5% instead of 7.4% and the total change would be 54.6% instead of 104.2% for the ten-year period.
- ◆ The Natural Resources Functional Area has 2% of the General Fund Appropriation, 10.1% of the dedicated funds appropriation, and 4.3% of the federal funds appropriation for a total of 4.3% of the \$5.8 billion all funds original appropriations (see pages 7 and 9).

Fish and Game License and Tag Sales

Number Sold

Description	FY 2002	FY 2007	Change 02 to 07	Percent Change
Resident Combination	127,200	128,034	834	0.7%
Res. Sportsman's Package	17,389	20,338	2,949	17.0%
Resident Fishing	120,110	139,288	19,178	16.0%
Resident Hunting	60,588	56,831	(3,757)	(6.2%)
Resident Misc. Licenses	8,220	23,762	15,542	189.1%
Non-resident Combination	1,366	2,434	1,068	78.2%
Non-resident Fishing	17,360	23,938	6,578	37.9%
Non-resident Hunting	25,515	27,243	1,728	6.8%
Non-res Misc. Licenses	17,195	16,628	(567)	(3.3%)
1-Day Fishing Licenses	128,693	131,391	2,698	2.1%
Resident Tags	195,613	191,392	(4,221)	(2.2%)
Non-Resident Tags	31,326	39,613	8,287	26.5%
Miscellaneous Permits	151,497	144,750	(6,747)	(4.5%)
Controlled Hunt Applications	111,852	133,224	21,372	19.1%
Total	1,013,924	1,078,866	64,942	6.4%

- ◆ From fiscal year 2002 to fiscal year 2007, Idaho Fish and Game sales increased by 64,942 or 6.4%. The increase was largely due to more fishing licenses, miscellaneous licenses, and controlled hunt applications.
- ◆ Although the number of resident combination and sportsman's packages grew by 3,783, the number of resident hunting licenses sold decreased by 3,757 during the same period.
- ◆ HB 699 of 2000 (Chapter 211), authorized non-resident combination hunting and fishing licenses. The number sold rose 78.2% from 1,366 in FY 2002 to 2,434 in FY 2007. At the same time, non-resident hunting licenses increased by 6.8% and non-resident fishing licenses increased by 37.9%.
- ◆ Non-residents purchase over 90% of the 1-day fishing licenses which are up from levels five years ago by 2,698. This figure does not include consecutive day licenses.
- ◆ The number of miscellaneous licenses (e.g. disabled, furlough, youth graduate) increased by 189.1% (15,542) for residents but dropped by 3.3% (567) for non-residents. The number of miscellaneous permits dropped by 4.5% (6,747) for residents and non-residents. Examples of miscellaneous permits include archery permit, steelhead permit, muzzleloader permit, 2-pole stamp, and commercial licenses.

Fish and Game Receipts

(\$ in Millions)

Description	FY 2002 Actual	FY 2007 Actual	Change 02 to 07	Percent Change
Fish and Game Fund				
Licenses & Permits	\$28.576	\$32.777	\$4.201	14.7%
Federal Reimburs.	22.841	27.035	4.193	18.4%
Priv. & Loc Reimburs.	2.154	4.380	2.226	103.3%
Priv. & Loc Trusts	.923	.840	(.083)	(8.9%)
Primary/Sec. Depred.	.195	.156	(.040)	(20.3%)
Miscellaneous Income	1.514	1.569	.056	3.7%
Total Fish & Game:	\$56.203	\$66.757	\$10.554	18.8%
Set-Aside Funds:				
Habitat Acq. and Devel.	.419	.473	.054	13.0%
Salmon & Steelhead Tag	.203	.282	.080	39.2%
Winter Feed/Hab. Impr.	.427	.409	(.018)	(4.2%)
Non-game Programs	.071	.042	(.029)	(41.2%)
Meat Proc. Charges	.012	.013	.002	13.1%
Adjustments	(.014)	.002	.016	NA
Total Set-Aside:	\$1.118	\$1.222	\$0.087	7.8%
Grand Total	\$57.320	\$67.979	\$10.641	18.6%

- ◆ The 2000 legislature approved HB 699 to increase license and permit fees effective May 1, 2000. The fee bill also eliminated the upland game stamp and the migratory water fowl stamps. The net effect was an increase of about 20% or \$4.8 million in revenues. After the 2000 license increase, revenues leveled off between FY 2002 and FY 2004.
- ◆ The 2005 legislature approved SB 1191 to increase license and permit fees effective July 1, 2005. The legislation increased fish and game licenses and tags by an average of 10% including a 25 cent increase in vendor payments. License and fee revenues for the department increased about \$4.8 million from FY 2004 to FY 2006.
- ◆ License and permit receipts dropped by \$.6 million from FY 2006 to 2007 but the FY 2007 receipts figures are understated due to timing. About \$1 million of FY 07 license receipts will be reflected in FY 2008 due to implementation of the new license system.
- ◆ The rate of growth in Fish and Game revenue from Licenses and Permits was 14.7% or 2.8% annualized for the five-year period from FY 2002 to FY 2007. This compares to 15.8% and 3.0% annualized for the consumer price index for all urban consumers.

Cost to Hunt for a Resident 2007

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$24.00	MT	\$28.00	MT	\$109.50	WA	\$27.00	MT
2	\$32.50	ID	\$39.42	WA	\$110.50	WY	\$39.00	CO
3	\$39.00	CO	\$43.50	ID	\$124.00	OR	\$41.50	WY
4	\$39.42	WA	\$54.00	CO	\$138.00	MT	\$44.00	ID
5	\$40.00	UT	\$57.00	OR	\$163.00	NM	\$50.00	UT
6	\$42.00	OR	\$57.50	WY	\$166.00	NV	\$59.00	OR
7	\$43.00	NM	\$65.00	UT	\$193.50	ID	\$63.00	NM
8	\$45.50	WY	\$93.00	NM	\$259.00	CO	\$106.00	NV
9	\$62.25	CA	\$153.75	AZ	\$304.75	AZ	\$117.25	AZ
10	\$74.50	AZ	\$171.00	NV	\$357.30	CA	\$150.55	CA
11	\$76.00	NV	\$376.80	CA	\$508.00	UT	NA	WA
Ave.	\$47.11		\$103.54		\$221.23		\$69.73	

Cost to Hunt for a Non-resident

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$263.00	UT	\$388.00	UT	\$629.40	CA	\$215.00	MT
2	\$274.00	NM	\$394.20	WA	\$765.00	MT	\$242.65	CA
3	\$283.50	WY	\$438.00	OR	\$1,095.50	WA	\$248.15	WY
4	\$309.00	CO	\$503.50	WY	\$1,160.00	OR	\$280.00	NM
5	\$341.00	OR	\$509.00	CO	\$1,355.00	NV	\$288.00	UT
6	\$343.00	MT	\$514.00	ID	\$1,513.00	UT	\$309.00	CO
7	\$348.60	CA	\$545.00	NM	\$1,558.75	AZ	\$354.00	OR
8	\$384.00	AZ	\$603.00	MT	\$1,724.00	CO	\$400.00	ID
9	\$394.20	WA	\$746.25	AZ	\$1,907.25	ID	\$455.00	NV
10	\$395.00	NV	\$1,179.40	CA	\$1,923.50	WY	\$636.25	AZ
11	\$400.00	ID	\$1,360.00	NV	\$3,170.00	NM	NA	WA
Ave.	\$339.57		\$652.76		\$1,527.40		\$342.81	

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho Ranks in the lower half of the eleven western states for resident costs to hunt deer, elk, and antelope.
- ◆ Idaho Ranks in the top half of the eleven western states for non-resident costs to hunt deer, elk, bighorn sheep, and antelope.

Cost to Fish for a Resident 2007

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$21.90	\$7.00	\$10.00	\$13.00
2	Oregon	\$24.75	\$12.00	\$22.50	\$25.00
3	Idaho	\$25.75	\$11.50	\$16.50	\$21.50
4	Montana	\$26.00		\$13.00	
5	Utah	\$26.00	\$8.00	\$16.00	\$24.00
6	New Mexico	\$29.00	\$16.00		
7	Wyoming	\$29.50	\$4.00		
8	Colorado	\$31.00	\$14.00		
9	California	\$37.30	\$12.10	\$18.65	
10	Nevada	\$39.00	\$9.00	\$12.00	\$15.00
11	Arizona	\$39.25	\$16.25	\$24.25	
Average		\$29.95	\$10.99	\$16.61	\$19.70

Cost to Fish for a Non-resident

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$43.80	\$14.00	\$20.00	\$26.00
2	New Mexico	\$60.00	\$16.00		
3	Colorado	\$61.00	\$14.00		
4	Oregon	\$61.50	\$12.00	\$22.50	\$33.00
5	Montana	\$70.00		\$25.00	
6	Utah	\$70.00	\$12.00	\$24.00	\$36.00
7	Nevada	\$79.00	\$18.00	\$25.00	\$32.00
8	Idaho	\$82.00	\$11.50	\$16.50	\$21.50
9	Wyoming	\$86.50	\$11.00		
10	California	\$100.00	\$12.10	\$18.65	
11	Arizona	\$128.00	\$17.25	\$26.25	
Average		\$76.53	\$13.79	\$22.24	\$29.70

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho Ranks in the lowest one-third of the eleven western states for the cost of resident fishing licenses. The cost is 11% below the eleven-state average and 10% below the median (Arizona).
- ◆ Idaho Ranks in the top half of the eleven western states for the cost of non-resident fishing licenses.
- ◆ In Idaho, it costs a non-resident over three times the amount a resident pays for an annual fishing license but the same amount a resident pays for a daily fishing license.

State Park Self-Support Index

<i>State Park</i>	¹ FY 2008 Base Budget	² FY 2008 Park Receipts	Self Support Percent	Total Visitation CY 2006
Ashton/Tetonia	\$28,565		NA	
Bear Lake	270,334	112,577	41.6%	54,618
Bruneau Dunes	372,255	222,501	59.8%	97,357
Castle Rocks	102,206	53,025	51.9%	2,455
CD'A Lake Parkway	82,558	16,472	20.0%	229,896
³ City of Rocks	665,218	580,110	87.2%	72,128
Dworshak	392,169	218,505	55.7%	69,085
Eagle Island	210,583	126,067	59.9%	71,839
Farragut	687,566	698,120	101.5%	223,107
Glade Creek (New site)	9,835	4,000	40.7%	
Harriman	385,396	228,066	59.2%	76,141
Hells Gate	486,401	376,481	77.4%	122,203
Henrys Lake	85,812	94,388	110.0%	27,288
Heyburn	686,775	692,508	100.8%	270,046
³ Lake Cascade	436,684	337,283	77.2%	77,111
Land of The Yankee Fork	301,824	20,853	6.9%	32,787
⁴ Lucky Peak	592,980	467,140	78.8%	332,770
Massacre Rocks	210,663	86,433	41.0%	43,627
McCroskey	128,050	78,312	61.2%	12,686
Mesa Falls	40,985	28,216	68.8%	73,843
Old Mission	312,463	26,989	8.6%	99,657
Ponderosa & Lakeview	631,010	453,694	71.9%	225,795
Priest Lake	591,746	486,589	82.2%	61,171
Round Lake	213,852	107,218	50.1%	66,423
⁵ Thous. Springs Complex	232,535	42,748	18.4%	103,860
Three Island	384,550	209,602	54.5%	38,156
Trail of the Coeur d'Alenes	51,895	19,308	37.2%	81,809
³ Walcott	184,106	153,343	83.3%	29,790
Winchester	206,042	103,475	50.2%	52,651
Total	\$8,985,058	\$6,044,023	67.3%	2,648,299

¹ Does not include allocations for capital outlay

² Includes all funds including one-time revenue, except donations

³ Includes ongoing federal partnership agreements

⁴ Includes Lucky Peak, Spring Shores, Sandy Point and Barber Pool

⁵ Includes Malad Gorge, Niagra Springs, Box Canyon, and Billingsley Creek

Experience Idaho (H 875 of 2006)

The 2006 Legislature provided a one-time line-item of \$26.5 million in dedicated funds to the Department of Parks and Recreation for the Experience Idaho Initiative. This appropriation funded park improvements, repairs and maintenance, and planning at state parks across Idaho. Of the \$26.5 million appropriated, \$11.5 million was from the Economic Recovery Reserve Fund while \$15 million was for revenue to be generated from the use of natural resources located at Eagle Island State Park. The specifics of the bill included:

- ◆ \$5.6 million for projects at three parks: Heyburn State Park, Castle Rocks State Park, and Harriman State Park.
- ◆ \$1.5 million for day-use and related facilities at Ponderosa State Park on the site of the old Lakeview Village.
- ◆ Up to \$1 million for the Eagle Island State Park Planning Committee and for activities related to the design and development of Eagle Island State Park.
- ◆ Up to \$1 million for the Eastern Idaho State Park Search Committee and activities related to obtaining and designing an Eastern Idaho State Park.
- ◆ Up to \$2.4 million to address the Department's back-log of repairs and maintenance projects on parks across the state.
- ◆ The bill also directed the Department to develop working groups to determine how best to use natural resources at Eagle Island to finance development and improvements at the park. All revenue stemming from the use of natural resources at Eagle Island State Park must be used on developments and improvements at that park.

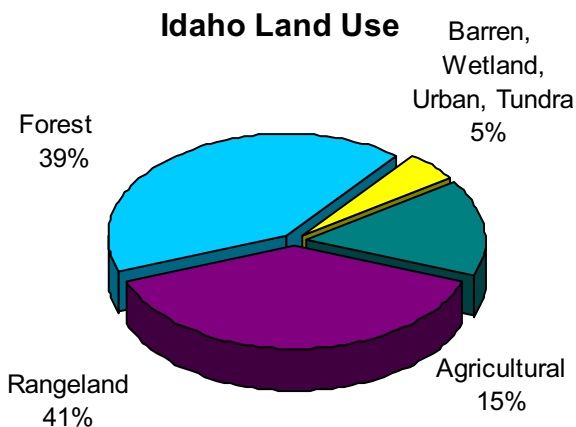
FY 2008 Appropriation (S1212 of 2007)

The 2007 Legislature provided \$7.6 million for replacement items and general capital improvements across the state. Another highlight was the inclusion of \$3 million to acquire or construct a bridge at Eagle Island State Park to serve as an entrance capable of accommodating heavy equipment related to gravel extraction and park development. The bill also included about \$2.1 million from the General Fund for the purchase of land along the Snake River for a new state park in eastern Idaho but the Governor vetoed the part of the bill that redirected \$760,000 remaining from Experience Idaho monies for the purchase, effectively stopping the land purchase.

Idaho Land Ownership

<u>Description</u>	<u>Acres</u>	<u>% of Total</u>
Federal Land	33,412,277	63.1%
BLM	11,836,481	22.3%
USFS	20,458,276	38.6%
Other	1,117,520	2.1%
State Land	2,693,260	5.1%
Endowments	2,458,405	4.6%
Fish & Game	187,769	0.4%
Parks & Recreation	38,407	0.1%
U of I Board of Regents	8,679	0.0%
Private Land	16,271,679	30.7%
Tribal Land	464,077	0.9%
County Land	96,311	0.2%
Municipal Land	22,972	0.0%
Total	52,960,576	100.0%

- ◆ Idaho is the 13th largest state. Its 53 million acres include 500,000 acres of lakes, reservoirs, and rivers.



- ◆ Rangeland is the largest land use in Idaho.

Source: Idaho Department of Commerce and Labor, County Profiles 2002.

Land Ownership by County (in acres)

County	Federal	State, Tribal,		Private %	Total
		Local Gov			
Custer	2,937,675	56,206	158,503	5%	3,152,384
Lemhi	2,648,258	39,705	233,189	8%	2,921,152
Valley	2,063,164	69,733	221,151	9%	2,354,048
Butte	1,229,906	15,639	183,511	13%	1,429,056
Owyhee	3,727,155	474,728	712,293	14%	4,914,176
Idaho	4,523,385	85,983	821,160	15%	5,430,528
Blaine	1,314,806	65,429	312,501	18%	1,692,736
Boise	900,540	89,738	227,322	19%	1,217,600
Lincoln	584,486	22,998	164,100	21%	771,584
Shoshone	1,255,653	60,041	370,066	22%	1,685,760
Boundary	495,219	108,775	208,038	26%	812,032
Elmore	1,327,041	120,397	522,354	27%	1,969,792
Clark	747,690	80,905	300,813	27%	1,129,408
Adams	565,066	39,769	268,573	31%	873,408
Fremont	708,023	116,413	370,316	31%	1,194,752
Clearwater	841,755	244,332	489,337	31%	1,575,424
Camas	445,876	27,143	214,981	31%	688,000
Bonner	492,593	178,691	440,780	40%	1,112,064
Cassia	925,150	54,066	663,408	40%	1,642,624
Bonneville	623,145	59,641	513,118	43%	1,195,904
Gooding	237,503	20,971	209,238	45%	467,712
Oneida	409,305	13,048	345,903	45%	768,256
Twin Falls	640,399	33,541	558,124	45%	1,232,064
Caribou	447,779	132,004	550,521	49%	1,130,304
Jefferson	328,226	29,471	343,168	49%	700,864
Bingham	392,484	280,457	667,731	50%	1,340,672
Bear Lake	287,994	19,187	314,515	51%	621,696
Bannock	221,402	108,668	382,378	54%	712,448
Power	300,239	106,549	492,860	55%	899,648
Washington	345,204	75,077	511,815	55%	932,096
Gem	135,009	22,230	202,825	56%	360,064
Kootenai	254,276	60,624	482,028	60%	796,928
Minidoka	174,649	11,118	300,441	62%	486,208
Ada	196,633	55,030	423,537	63%	675,200
Franklin	139,255	13,299	273,366	64%	425,920
Teton	95,131	1,850	191,275	66%	288,256
Payette	66,136	10,804	183,860	70%	260,800
Madison	63,519	24,212	214,093	71%	301,824
Jerome	96,510	10,471	276,955	72%	383,936
Benewah	48,887	70,842	376,911	76%	496,640
Nez Perce	33,771	96,596	413,057	76%	543,424
Latah	112,791	43,602	532,695	77%	689,088
Lewis	8,104	22,886	275,634	90%	306,624
Canyon	20,486	3,750	353,236	94%	377,472
Total	33,412,277	3,276,619	16,271,680	31%	52,960,576

Idaho Water Facts

Source: Idaho Department of Water Resources

Water Surface Area	880 Square miles or 1.1% of State
Number of Lakes	More than 2000
Largest Lake	Pend Oreille - 158 Square Miles
Deepest Lake	Pend Oreille - More than 1,100 feet
Miles of streams and rivers	93,000 miles
Longest River	Snake River - 779 miles
Highest Waterfall	Big Fiddler Creek, S. Fk Boise River - 600 ft
Annual Precipitation	Varies from 10 to 50 inches
Annual Inflows	About 37 million acre-feet
Annual Outflows	About 75 million acre-feet
Reservoir Storage	12,384,000 acre-feet

Water Conversion Factors

1 acre	43,560 square feet (208.71 ft x 208.71 ft)
1 acre-foot	325,850 gallons
1 cubic foot per second	646,315 gallons per day or 1.9835 acre-feet per day
Cost at 1 cent per 100 gallons	\$32.59 per acre foot

Water Withdrawals

Source: United States Geological Survey <http://www.usgs.gov>

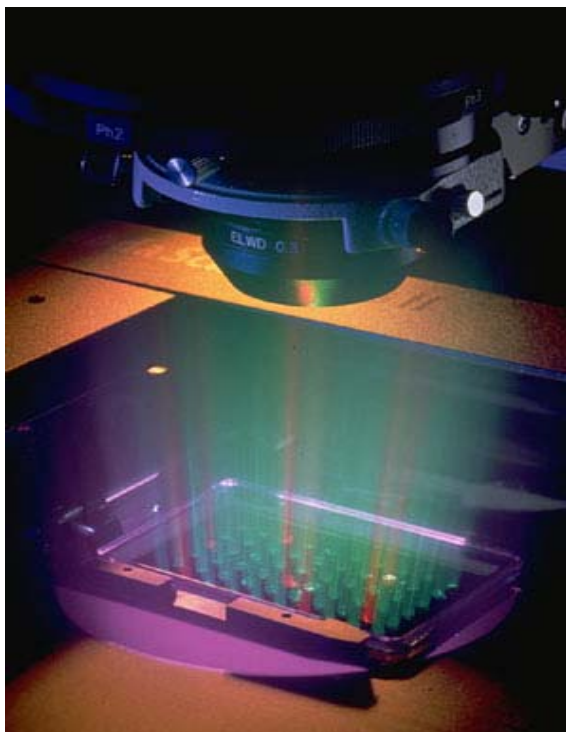
Estimated Use of Water in the United States in 2000

Used in Idaho in 2000	Acre-Feet/Yr	MG/D	Percent
Irrigation	19,154,519	17,100.0	87.7%
Aquaculture	2,206,690	1,970.0	10.1%
Public Supply	273,316	244.0	1.3%
Domestic Self-Supply	95,437	85.2	0.4%
Industrial	62,168	55.5	0.3%
Livestock	39,093	34.9	0.2%
TOTAL WATER USE	21,831,223	19,489.6	100.0%

Per capita water use is defined as the public supply divided by the population using the public supply (72% of Idahoans).

Idaho's per capita use in 2000 was 263 gallons per day, calculated by dividing 244 million gallons per day by .928 million people. Although relatively high, this per capita figure includes landscaping and garden irrigation uses.

Economic Development



Economic Development

<u>Original Appropriations</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Agriculture	\$22.5	\$46.8	7.6%	107.6%
Agriculture Department	20.2	41.8	7.6%	107.1%
Soil Conservation Com.	2.4	5.0	7.8%	112.6%
Commerce Department	23.4	47.8	7.4%	104.5%
Finance	2.7	5.1	6.5%	87.5%
Industrial Commission	9.6	14.9	4.5%	55.1%
Insurance, Dept.	4.9	7.3	4.1%	50.2%
Labor Department	.4	.8	6.4%	85.9%
Public Utilities Commission	4.0	4.9	2.3%	25.1%
Self-Governing Agencies	22.1	71.4	12.4%	222.3%
Building Safety, Division of	6.3	14.5	8.7%	129.6%
General Boards	.4	.4	0.2%	2.5%
Lottery Commission	9.9	11.1	1.1%	11.4%
Medical Boards	2.2	4.0	6.3%	83.7%
Regulatory Boards	3.4	5.9	5.7%	74.4%
State Appellate Pub. Defend.	---	2.1	---	---
Veterans Services	---	33.5	---	---
Transportation Department	313.2	495.7	4.7%	58.3%
Total	\$402.8	\$694.7	5.6%	72.5%

By Fund Source

General	\$9.4	\$33.1	13.4%	252.1%
Dedicated	248.9	342.0	3.2%	37.4%
Federal	144.6	319.6	8.3%	121.1%
Total	\$402.8	\$694.7	5.6%	72.5%

- ◆ The Legislature moved the Soil Conservation Commission from the Department of Lands to the Department of Agriculture effective July 1, 1997 (FY 1998).
- ◆ H607 of 2004 merged the Departments of Commerce and Labor effective July 1, 2004 (FY 2005) then H222 of 2007 separated them beginning July 1, 2007 (FY 2008).
- ◆ The legislature created the Office of the State Public Defender as a Self-Governing Agency in 1998 (FY 1999) to help defray the cost of capital litigation for Idaho counties.
- ◆ The legislature moved Veterans Services to the Department of Self-Governing Agencies from the Department of Health and Welfare in FY 2001.

FY2007 State and Local Transportation Revenues (in \$ Millions)					
Description	State^a	County^b	Hwy Dist^c	Cities	Total
Property Tax	0.0	12.3	50.1	12.8	75.2
Other Local Sources	0.0	7.9	29.1	26.2	63.2
Hwy Dist. Acct. (67% fuel tax, 30% registrations, 3% misc.)	188.9	39.4	54.4	24.7	307.4
Other State Sources	0.0	2.2	5.2	7.1	14.5
Federal Aid	297.2	3.0	0.6	3.2	304.0
National Forest Reserve	0.0	10.4	4.0	0.0	14.4
Transfers for Projects from Locals	10.1	0.0	0.0	0.0	10.1
User funds to the State Hwy Acct	21.9	0.0	0.0	0.0	21.9
Interest from Treasurer	2.6	0.3	2.9	1.3	7.1
Total Receipts	520.7	75.5	146.3	75.3	817.8
Percent of Total	63.7%	9.2%	17.9%	9.2%	100.0%

^a Amounts to the state include receipts to the State Highway Fund (0260) only.

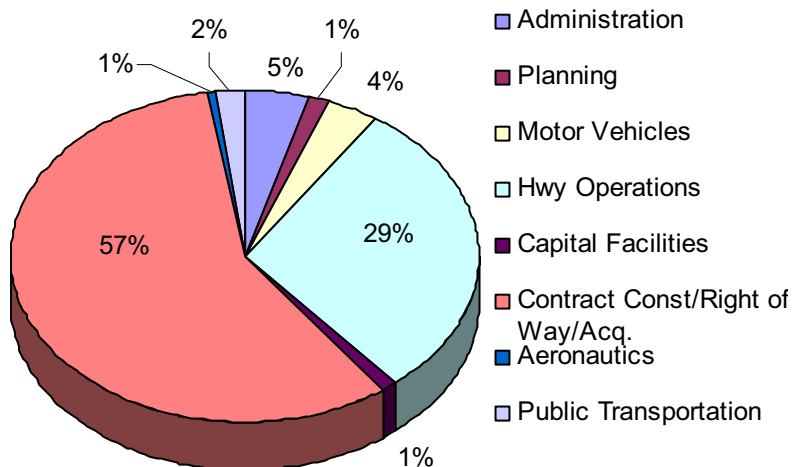
^b Includes only counties that maintain roads and streets.

^c Ada County Cities are included in Ada County Highway District.

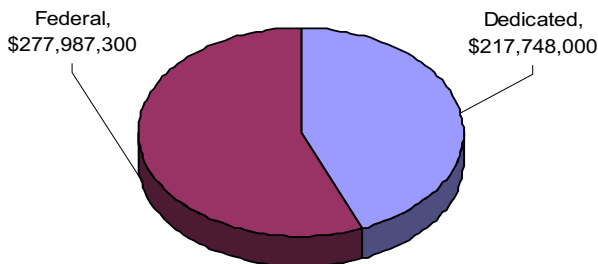
Idaho Transportation Trend Indicators			
Trend Indicator	Actual Numbers During CY06	Percent Total Growth FY 78-06	Avg Annual Growth FY 78-06
Annual Vehicle Miles Traveled	15,259,409,046	98.5%	3.5%
Cars Registered	1,260,252	93.0%	3.3%
Drivers Licenses	1,008,016	71.6%	2.6%
Population	1,466,465	62.9%	2.2%
Gallons of Highway Fuel Consumed*	933,100,000	52.2%	1.9%
*Includes gasoline, diesel, and other highway fuels.			

Idaho Transportation Department

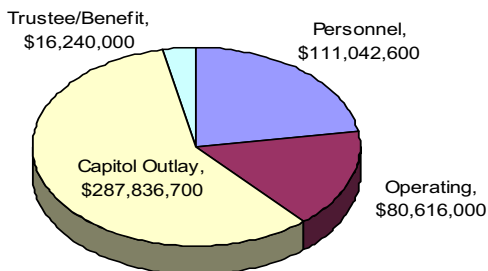
FY2008 Original Appropriation = \$495.7 Million



FY2008 Original Appropriation By Fund Source



FY2008 Original Appropriation by Expenditure Classification



Transportation Idaho Historical Fuel Tax Rates

Years	Idaho Fuel Tax Rate per Gallon
1976-1981	9.5¢
1981-1982	11.5¢
1982-1983	12.5¢
1983-1988	14.5¢
1988-1991	18¢
1991-1995	21¢
1996 to present	25¢

Fuels taxed at 25¢ per gallon include gasoline, diesel, biodiesel, bio-diesel blends, and ethanol blends. The federal fuel tax rate per gallon is 18.4¢ and it was last changed in 1993. During FY2008, ITD estimates Idaho fuel taxes will generate approximately \$233 million for various highway uses and federal aid transportation funding will be approximately \$297 million.

Examples of non-taxable uses include stationary engines, vehicles and off-road equipment not required to be registered, furnaces, space heaters, and commercial motor boats. Any person or business purchasing 50 gallons or more of taxable fuel for a non-tax purpose can claim a refund from the Idaho Tax Commission.

Since 1997, Idaho sales tax revenue grew 126%, general fund revenue grew 103%, the Construction Cost Index (CCI) increased by 70%, and state revenue for highway purposes grew 21%.

FY2007 Regional Comparisons: State Fuel Tax Per Gallon

State	Fuel Tax Rate
Washington†	36.00¢
Nevada*	33.81¢
Montana	27.75¢
Oregon*	27.00¢
Idaho	25.00¢ ←
Utah	24.50¢
Wyoming	14.00¢

* Includes local option fuel taxes for counties and cities. Nevada's tax for diesel fuel ranges up to 36.81¢ per gallon.

†Washington increased their rates in 2007

Sources: "Fuel Taxes: A State by State Comparison", June 2006, Washington DOT

Nevada Department of Motor Vehicles

Washington State Department of Licensing

Idaho Vehicle Registration Fees

Fuel taxes are only one variable associated with the cost of vehicle ownership/travel. Other fees vary from state to state including vehicle registration, operator licenses, and other miscellaneous fees. For instance, Idaho's registration fees for passenger vehicles range from \$24 to \$48 depending on the age of the vehicle. Vehicles registered in Ada County require an additional fee ranging from \$10.83 to \$21.67. Therefore, total vehicle registration fees can range upward from \$24 to over \$70. The motorcycle registration fee is \$9.00. During FY2008, Idaho car, truck, and vehicle registrations are expected to yield approximately \$106 million for highway uses and an additional \$7.5 million from operator licenses, fines, and other fees.

Idaho Passenger Vehicle Registration Fees

Age of Vehicle	Statewide Fee	Ada County Fee	Emergency Medical Service Fee
1-2 Years	\$48.00	\$21.67	\$1.25
3-4 Years	\$36.00	\$19.50	\$1.25
5-6 Years	\$36.00	\$17.33	\$1.25
7-8 Years	\$24.00	\$14.08	\$1.25
9+ Years	\$24.00	\$10.83	\$1.25
Additional fees may include county administrative charges, special plate fees, new plate fees, and fees for Project Choice earmarked for the Idaho State Police.			

Petroleum Clean Water Trust Fund (PCWTF) Reinstatement of 1¢ per Gallon Transfer Fee

During the 2007 session, passage of H99a increased the ceiling on the existing Petroleum Clean Water Trust Fund (PCWTF) from \$25 million to \$35 million. This action temporarily reinstates the 1¢ per gallon transfer fee on the delivery or storage of petroleum products to be paid by petroleum distributors. The ceiling on this fund is estimated to be reached in about four to five years with forecasted revenues to be approximately \$12 million per year. The fund provides liability insurance to pay for cleanup of accidental petroleum leakages and spills. Additionally, funds are shared among state and local entities for highway uses and public safety.

Source: Idaho Transportation Department and the Idaho Tax Commission

Other Transportation Budget Highlights

Authorized Bonding for Grant Anticipation Revenue Vehicle (GARVEE) Projects

Section of Highway	Bonding Authority from 2006 Session (H854) in Millions \$	Bonding Authority from 2007 Session (H336) in Millions \$
U.S. Highway 95, Worley to Setters	\$45.6	\$11.2 to \$12.0
Interstate Highway 84, Caldwell to Meridian	\$70.0	\$58.1 to \$126.0
U.S. Highway 30, McCammon to Soda Springs	\$30.5	\$38.4 to \$40.0
Interstate Highway 84, to South Emmett	\$5.0	\$4.3 to \$17.0
U.S. Highway 95, Garwood to Sagle	\$35.0	\$23.0 to \$77.1
Interstate Highway 84, Orchard to Isaacs Canyon	\$13.9	\$28.0 to \$30.0
Total Not to Exceed	\$200.0	\$250.0

Beginning July 1, 2008, all allocations of GARVEE bond proceeds shall be the sole responsibility and duty of the Idaho Transportation Board. The Board is authorized to adjust the above-noted allocated amounts among the listed six projects when necessary due to unanticipated circumstances.

As of July 2007:

- ◆ \$213 million (including interest) of bonds has been issued
- ◆ \$149.7 million (71% of issued bonds) has been obligated and approved by the Federal Highway Administration (FHWA) accordingly:
 - \$83.4 million for construction
 - \$46.0 million for engineering and environmental
 - \$18.0 million for CIP program-wide services
 - \$2.3 million for the ITD GARVEE office
- ◆ \$37.2 million (18% of issued bonds) has been paid for the following work:
 - \$20.4 million for construction
 - \$8.7 million for Engineering and Environmental
 - \$7.8 million for CIP program-wide services
 - \$0.3 million for the ITD GARVEE office
- ◆ \$27.8 million have been paid on the bond debt service

Source: Idaho Transportation Department

General Government



General Government

<u>Original Appropriations</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Administration, Dept.	\$46.2	\$197.2	15.6%	326.6%
Administration, Dept.	22.7	58.7	10.0%	159.0%
Building Fund Adv. Council	21.2	138.0	20.6%	550.0%
Capitol Commission	---	.5	---	---
Personnel Commission	2.3	---	---	(100.0%)
Attorney General	11.5	18.6	5.0%	62.5%
Controller, State	12.5	13.5	0.8%	8.0%
Governor, Executive Office of	60.0	133.6	8.3%	122.7%
Aging, Commission on	9.2	13.3	3.8%	44.6%
Arts, Commission on the	---	1.7	---	---
Blind and Visually Impaired	3.2	4.1	2.5%	28.0%
Drug Policy, Office of	---	.4	---	---
Financial Management, Div.	3.1	1.8	(5.7%)	(44.2%)
Governor's Office	1.4	2.3	4.6%	57.1%
Human Resources, Div.	---	3.0	---	---
Human Rights Commission	.6	.9	4.0%	48.3%
Insurance Fund, State	11.7	---	---	(100.0%)
Investment Board	.5	---	---	(100.0%)
Liquor Dispensary	8.1	16.6	7.4%	105.0%
Military Division	16.2	74.8	16.5%	360.4%
Public Empl. Retire. Sys.	5.8	6.6	1.4%	14.6%
Species Conservation	---	8.0	---	---
Women's Commission	.0	.0	(1.5%)	(14.2%)
Legislative Branch	8.8	14.0	4.7%	58.9%
Lieutenant Governor	.1	.2	5.0%	63.3%
Revenue & Taxation, Dept.	21.5	34.5	4.8%	60.1%
Tax Appeals, Board of	.1	.4	11.6%	199.5%
Tax Commission, State	21.4	34.0	4.8%	59.1%
Secretary of State	3.3	2.5	(3.0%)	(26.0%)
Arts, Commission on the	1.4	---	---	(100.0%)
Secretary of State	1.9	2.5	2.6%	29.3%
Treasurer, State	1.3	2.7	7.5%	106.1%
Treasurer, State	1.3	2.4	6.2%	82.6%
Idaho Millennium Fund	---	.3	---	---
Total	\$165.2	\$416.6	9.7%	152.2%

General Government

<u>Original Appropriations</u>	<u>FY 1998</u>	<u>FY 2008</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Fund Source</u>				
General	\$49.9	\$104.8	7.7%	110.0%
Dedicated	93.7	234.2	9.6%	149.8%
Federal	21.6	77.6	13.7%	259.9%
Total	\$165.2	\$416.6	9.7%	152.2%

- ◆ The Capitol Commission was formed in 1998 to preserve the State Capitol building.
- ◆ The functions of the Personnel Commission were transferred to the Office of the Governor in FY 2000 and reorganized as the Division of Human Resources.
- ◆ In 2003 the Legislature moved the Commission on the Arts out from under the Secretary of State and placed it within the Office of the Governor.
- ◆ In 1998, the Legislature changed the State Insurance Fund from a state agency to an "independent body corporate politic". As a result, its funding is no longer subject to review and appropriation by the Legislature.
- ◆ In 1998, the Legislature moved the Endowment Fund Investment Board out from under the Office of the Governor and placed it under the Land Board.
- ◆ The Office of Species Conservation was created by the Legislature in 2000 at the request of the Governor.
- ◆ The Idaho Millennium Fund was established by the Legislature in 2000 as the repository of all funds received by the State of Idaho under the tobacco Master Settlement Agreement. Beginning in FY 2004, only the non-governmental organization projects are shown in the appropriated amount. The government project appropriations are transferred to, and shown in, their respective agency budgets.

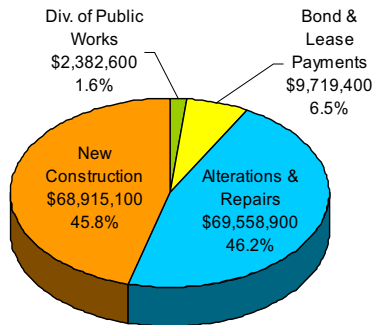
Permanent Building Fund or Capital Budget

Historical Sources of Revenue*

Revenues	FY 04	FY 05	FY 06	FY 07	FY 08 est.
Income Head Tax	\$5.7 M	\$5.5 M	\$5.7 M	\$6.2 M	\$6. M
Cigarette Tax	\$6.4 M	\$6.4 M	\$6.5 M	\$6.7 M	\$6.4 M
Beer Tax	\$1.4 M	\$1.4 M	\$1.4 M	\$1.5 M	\$1.6 M
Sales Tax	\$5. M	\$5. M	\$5. M	\$5. M	\$5. M
Lottery	\$10.3 M	\$12.5 M	\$13. M	\$16.5 M	\$17. M
Budget Res. Interest	\$. M	\$.4 M	\$3.2 M	\$4.9 M	\$6. M
PBF Interest Earnings	\$.8 M	\$1.4 M	\$1.4 M	\$3.8 M	\$3.2 M
<i>Subtotal</i>	\$29.5 M	\$32.5 M	\$36.2 M	\$44.6 M	\$45.2 M
General Fund transfer				\$120.2 M	
GRAND TOTAL	\$29.5 M	\$32.5 M	\$36.2 M	\$164.8 M	\$45.2 M

*The table does not reflect periodic reappropriations or other miscellaneous revenue, nor cigarette tax revenue earmarked for Capitol Restoration purposes.

FY 2008 Permanent Building Fund Appropriation \$150,576,000*



*FY 2008 appropriation includes bond payments, division of public works appropriation, alteration and repairs, and capital construction projects. A five-person Advisory Council directs the Permanent Building Fund. Its membership consists of two legislators (one each from the House and Senate), one banker, one contractor and one member of the business community.

Permanent Building Fund

For FY 2008 the Legislature allocated the available Permanent Building Fund money into roughly three areas: \$69.6 million for state-wide building maintenance (alteration and repair); \$9.7 million was approved as bond payments on building projects approved in the past; and \$68.9 million for the following new capital construction projects:

- ◆ \$12,019,500: Idaho State Police facility in Coeur d'Alene
- ◆ \$750,000: renovate the Armory in Idaho Falls
- ◆ \$770,000: addition to the Department of Fish & Game office in Pocatello
- ◆ \$1,000,000: new laundry facility at South Idaho Correctional Institution
- ◆ \$1,414,000: renovate utility/storage building at State Hospital South
- ◆ \$10,000,000: new University of Idaho Center for Livestock and Environmental Studies facility
- ◆ \$37,111,600: two new health sciences buildings: College of Southern Idaho (\$21.1M) and Lewis-Clark State College (\$16M)
- ◆ \$900,000: complete Department of Health & Welfare BSL-3 lab
- ◆ \$3,000,000: planning for Dept. of Correction secured mental health facility
- ◆ \$150,000: pre-engineered steel building at UI Hagerman Fish Culture Experiment Station
- ◆ \$1,300,000: complete the 300 bed pod at the Idaho Correctional Center
- ◆ \$500,000: planning for renovation of Borah building (H277)

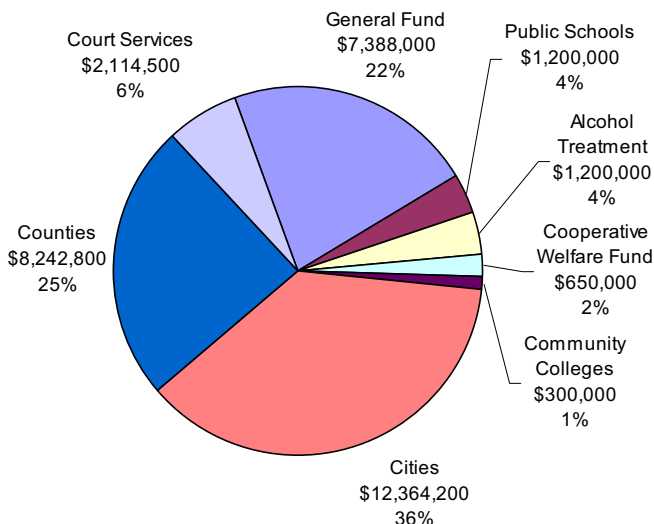
Capitol Restoration & Expansion

In the fall of 2006, \$130 million worth of bonds were sold (through the Idaho State Building Authority) to finance the Statehouse restoration/expansion. The debt service schedule on the bonds calls for seven years of annual payments of approximately \$20.1 million. Payments will be from the cigarette tax increase approved in 2005 (H386). The 8th and final year's payment is projected to be about \$12 million. Following the 2007 compromise between the Governor and the Legislature, the expansion portion of the project was scaled back from 100,000 square feet to 50,000 square feet. The total cost is apportioned as follows:

- ~ Wings Core and Shell with some tenant improvements: \$29.7M
- ~ Restoration of the existing Statehouse: \$65.7M
- ~ Project-related costs and contingencies: \$21.2M
- ~ Connection costs and revised design: \$2.7M

FY 2006 Distribution of Liquor Dispensary Earnings

Total = \$33,459,463



2006 Liquor Revenue Distribution Formula

Two percent (2%) sales surcharge distributed to Drug & Family Court Services Fund (\$2,114,500)

Forty percent (40%) of profit distributed as follows:

- \$1,800,000 to Cities and Counties
- \$1,200,000 to Alcoholism Treatment Fund
- \$1,200,000 to Public School Income Fund
- \$300,000 to Community College Account
- \$650,000 to Cooperative Welfare Fund
- Remaining Balance to General Fund

Sixty percent (60%) of profit distributed as follows:

- 60% to Cities (90% to cities with liquor stores, in proportion to sales; 10% to cities without liquor stores, in proportion to population)
- 40% to Counties, in proportion to sales

SB 1388, 2006 Legislative Session

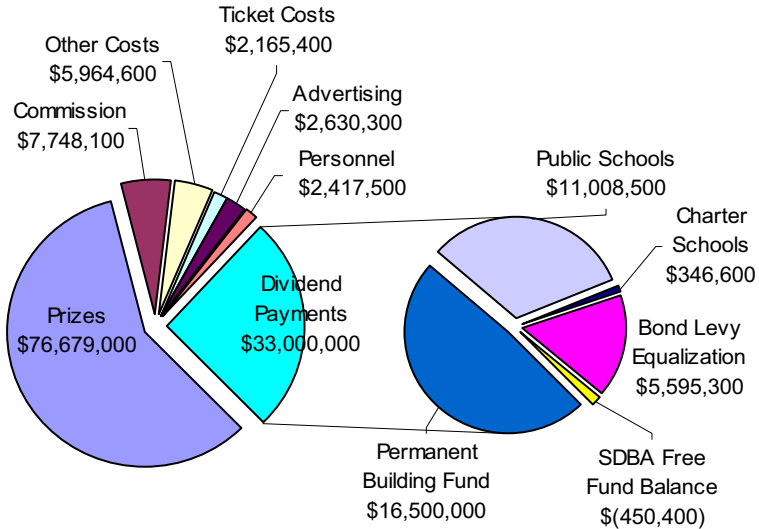
Modified liquor revenue distribution formula to provide cities and counties with additional annual distributions of \$1.8 million for fiscal year 2006-2009 to repay the \$7.2 million appropriation to the Water Resource Board Revolving Fund in FY 2005 and adjusted the 40/60 split between state and local governments to move incrementally to a 50/50 split by 2014.

HB 180, 2007 Legislative Session

Modified liquor revenue distribution formula to provide \$2,000,000 in increased funding for substance abuse treatment and drug and mental health courts.

Where the Lottery Revenues went in FY 2006

Total = \$130,604,800



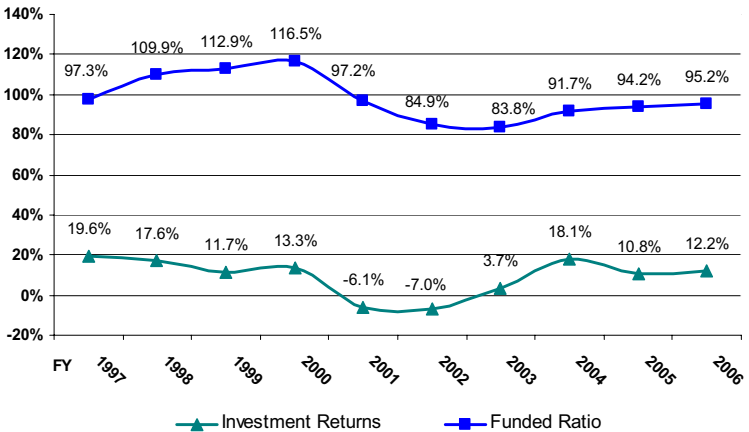
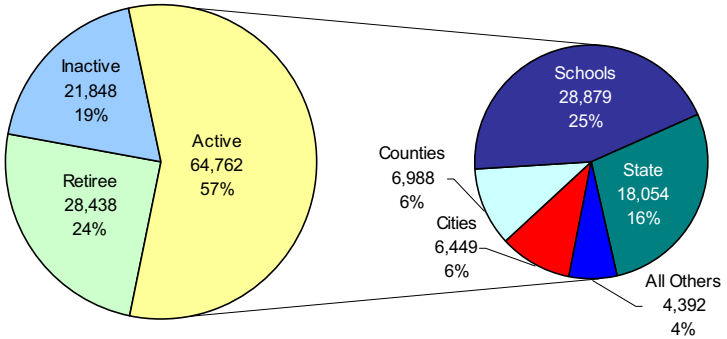
State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. The fund is used to pay agency administrative costs including personnel, operating, and capital outlay. Other expenditures authorized from the State Lottery Fund, and appropriated on a continuous basis, include expenses for prizes, retail commissions, and advertising and promotion costs.

Per Idaho Code section 67-7434, a lottery dividend must be paid annually from net income of lottery ticket sales. One-half of the dividend is paid to the state Permanent Building Fund and the other half of the dividend is paid to the School District Building Account. In FY 2006, the total dividend was \$33,000,000.

The State Board of Education spent the majority of the FY 2006 lottery dividend on maintaining, furnishing, and/or purchasing sites for public school buildings across the state. Charter schools received \$346,600 for maintenance or construction costs. The Bond Levy Equalization Fund received \$5,595,300 and the State Board had a negative balance of \$450,400 in the School District Building Account.

Public Employee Retirement System of Idaho

692 employer units belong to PERSI, for a total FY 2006 system membership of 115,048



The PERSI Base Plan experienced a 12.2% gross return on investments in FY 2006, which equals nearly \$970 million in net investment gain. As of July 1, 2006, the PERSI Base Plan fund was valued at \$9.2 billion, up from \$8.2 billion the prior year. PERSI's unfunded actuarial liability at 9.8 years is less than the 25-year amortization period required by law. In November 2002, the PERSI board approved a total contribution rate increase (including employee and employer rates) of 3% to be phased-in over three years, beginning in FY05. The second rate increase scheduled for FY 2006 has been postponed for three years. If the remaining two increases are phased-in, contribution rates will be at the same level they were prior to November 1997 when rates were originally reduced 3%.

Idaho Millennium Fund


\$ Millions

Fiscal Year	Traditional Millennium Fund			Permanent Endowment Fund		
	Receipts	Transfer to Approp.	Ending Market Value	Receipts	Transfer to Approp.	Ending Market Value
2000	\$ 29.7	(\$.4)	\$ 29.8			
2001	\$ 22.8	(\$1.7)	\$ 48.8			
2002	\$ 26.6	(\$2.4)	\$ 49.3			
2003	\$ 26.7	(\$4.9)				
2004	\$ 22.8		\$ 22.8			
2005	\$ 23.2	(\$1.9)	\$ 44.6			
2006	\$ 21.3	(\$.3)	\$ 67.7			
2007	\$ 4.4	(\$1.4)	\$ 64.4	\$ 17.6		\$ 28.1
2008	\$ 6.3	(\$2.5)	\$ 71.4	\$ 25.3		\$ 56.1
2015	\$ 6.7	(\$5.0)	\$ 111.9	\$ 26.8	(\$9.6)	\$ 303.1
2020	\$ 6.4	(\$5.2)	\$ 111.6	\$ 25.7	(\$20.7)	\$ 550.7
2025	\$ 6.8	(\$5.2)	\$ 112.0	\$ 27.1	(\$33.7)	\$ 842.8

- ◆ The 2000 Legislature established the Idaho Millennium Fund as an endowment fund structure to receive, invest and disburse funds received by the state as a result of the Master Settlement Agreement reached with tobacco companies. The long-term capital value of the funds is preserved through a 5% annual distribution rule. Fund investments are managed by the State Treasurer.
- ◆ There is **NO** statutory restriction on how the money in the fund may be used. Idaho Code §67-1802 provides that "the uses of this fund shall be determined by legislative appropriation."

Constitutional Amendment and Legislation

- ◆ In November 2006, voters approved a constitutional amendment to establish the Idaho Millennium Permanent Endowment Fund.
- ◆ The constitutional amendment mandates that, beginning in 2007, 80% of tobacco settlement payments be placed into an endowment fund and that the remaining 20% be placed into the already existing Idaho Millennium Fund. Annual distributions from both of these funds will be made to the Idaho Millennium Income Fund. The legislature will have the authority to spend funds in both the Idaho Millennium Fund and the Idaho Millennium Income Fund.
- ◆ The legislation also establishes a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, excess distributions will be transferred to the Idaho Millennium Permanent Endowment Fund.

A photograph of the Idaho State Capitol building, a large neoclassical structure with a prominent dome, surrounded by green lawns and trees under a cloudy sky.

Section III

State Facts & Demographics

Idaho Facts	109
County and County Seat Populations	110
Idaho's 20 Largest Cities & NW Population Highlights.....	111
Legislative Statistics.....	112
Legislative Staff Organizational Chart.....	113
Idaho Rankings	114

Idaho Facts

Geography

Land Area:	83,557 square miles (13th in area size)
Lowest Elevation:	770 feet, Snake River at Lewiston
Highest Elevation:	12,662 feet, Mt. Borah in Custer County
Length:	164 / 479 miles at shortest / longest point
Width:	45 / 305 miles at narrowest / widest point
% of Fed. Land:	63.1%
% of State Land:	5.1%

State Symbols

Bird	Mountain Bluebird (<i>Sialia arctica</i>)
Fish	Cutthroat Trout (<i>Oncorhynchus clarki</i>)
Flower	Syringa (<i>Philadelphus lewisii</i>)
Folk Dance	Square Dance
Fossil	Hagerman Horse
Fruit	Huckleberry
Gem	Star Garnet
Horse	Appaloosa
Insect	Monarch Butterfly (<i>Danaus plexippus</i>)
Motto	<i>Esto Perpetua</i> ("Let it be perpetual")
Nickname	The Gem State
Raptor	Peregrine Falcon (<i>Falco peregrinus</i>)
Song	"Here We Have Idaho"
Tree	White Pine (<i>Pinus monticola</i>)
Vegetable	Potato

Cities and Counties

Number of Cities	201 Incorporated Cities
Largest	Boise, Ada Cty, pop. 193,161
Smallest	Warm River, Fremont Cty, pop. 10
Number of Counties	44
Largest	Ada, population 334,727
Smallest	Clark, population 943

Idaho Counties

County	Population 2006 Est.	County Seat	Population 2006 Est.	License Prefix
Ada	359,035	Boise	198,638	1A
Adams	3,485	Council	698	2A
Bannock	78,443	Pocatello	53,932	1B
Bear Lake	6,167	Paris	517	2B
Benewah	9,347	St. Maries	2,657	3B
Bingham	44,051	Blackfoot	11,007	4B
Blaine	21,501	Hailey	7,751	5B
Boise	7,641	Idaho City	491	6B
Bonner	41,275	Sandpoint	8,206	6B
Bonneville	94,630	Idaho Falls	52,786	8B
Boundary	10,831	Bonn timers Ferry	2,723	9B
Butte	2,781	Arco	979	10B
Camas	1,088	Fairfield	404	1C
Canyon	173,302	Caldwell	37,056	2C
Caribou	6,996	Soda Springs	3,177	3C
Cassia	21,365	Burley	9,174	4C
Clark	920	Dubois	624	5C
Clearwater	8,324	Orofino	3,121	6C
Custer	4,180	Challis	873	7C
Elmore	28,114	Mtn. Home	11,656	E
Franklin	12,494	Preston	5,089	1F
Fremont	12,369	St. Anthony	3,376	2F
Gem	16,558	Emmett	6,284	1G
Gooding	14,404	Gooding	3,282	2G
Idaho	15,762	Grangeville	3,177	I
Jefferson	22,350	Rigby	3,291	1J
Jerome	20,130	Jerome	8,687	2J
Kootenai	131,507	Coeur d'Alene	41,328	K
Latah	35,029	Moscow	22,352	1L
Lemhi	7,930	Salmon	3,059	2L
Lewis	3,756	Nezperce	514	3L
Lincoln	4,522	Shoshone	1,565	4L
Madison	31,393	Rexburg	26,657	1M
Minidoka	19,041	Rupert	5,214	2M
Nez Perce	38,324	Lewiston	31,293	N
Oneida	4,176	Malad	2,100	1O
Owyhee	11,104	Murphy	N/A	2O
Payette	22,595	Payette	7,624	1P
Power	7,914	American Falls	4,225	2P
Shoshone	13,180	Wallace	907	S
Teton	7,838	Driggs	1,253	1T
Twin Falls	71,575	Twin Falls	40,380	2T
Valley	8,836	Cascade	1,016	V
Washington	10,202	Weiser	5,425	W
Total	1,466,465		60,830	

Idaho's 20 Largest Cities

Pop. Rank	City	2006 Est.	2000 Census	Change	% Change
1	Boise City	198,638	185,787	12,851	6.9%
2	Nampa	76,587	51,867	24,720	47.7%
3	Pocatello	53,932	51,466	2,466	4.8%
4	Idaho Falls	52,786	50,730	2,056	4.1%
5	Meridian	59,832	34,919	24,913	71.3%
6	Coeur d'Alene	41,328	34,514	6,814	19.7%
7	Twin Falls	40,380	34,469	5,911	17.1%
8	Caldwell	37,056	25,967	11,089	42.7%
9	Lewiston	31,293	30,904	389	1.3%
10	Rexburg	26,657	17,257	9,400	54.5%
11	Post Falls	24,515	17,247	7,268	42.1%
12	Moscow	22,352	21,291	1,061	5.0%
13	Eagle	18,419	11,085	7,334	66.2%
14	Hayden	12,349	9,159	3,190	34.8%
15	Mountain Home	11,656	11,143	513	4.6%
16	Garden City	11,353	10,624	729	6.9%
17	Ammon	12,065	6,187	5,878	95.0%
18	Blackfoot	11,007	10,419	588	5.6%
19	Chubbuck	10,861	9,700	1,161	12.0%
20	Kuna	11,510	5,382	6,128	113.9%

Northwest Population Highlights

Northwest Population	2006 Est.	2000 Census	Change	% Change
Washington	6,395,798	5,894,121	501,677	8.5%
Oregon	3,700,758	3,421,399	279,359	8.2%
Utah	2,550,063	2,233,169	316,894	14.2%
Nevada	2,495,529	1,998,257	497,272	24.9%
Idaho	1,466,465	1,293,953	172,512	13.3%
Montana	944,632	902,195	42,437	4.7%
Wyoming	515,004	493,782	21,222	4.3%

2007

59th Legislature, First Regular Session

Senate

35 Members 7 Democrat (20%) 6 Female (17%)
 28 Republican (80%) 29 Male (83%)

President Pro Tem : Robert Geddes, Jr. R-Soda Springs

Average Tenure in the Senate: 4.0 terms

Longest serving senator: 13 terms (Sen. Darrington)

House of Representatives

70 Members 19 Democrat (27%) 19 Female (27%)
 51 Republican (73%) 51 Male (73%)

Speaker: Lawrence Denney, R-Midvale

Average Tenure in the House: 3.3 terms

Longest serving representative: 13 terms (Rep. J. Wood)

Legislation	2007	5-Yr Average
Bills Drafted	846	995
Bills Introduced	581	651
Bills Passed Both Houses	374	406
Bills Enacted	369	401
Length of Session (Days)	82	90

The Legislative Council oversees the management responsibilities and permanent staff of the Legislature. The Council consists of the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of each house and four senators and four representatives (two from each party) appointed by the parties of the Senate and House. The Legislative Council meets twice annually, once in the spring and once in the fall. Legislative Council Members for 2007-2008 are:

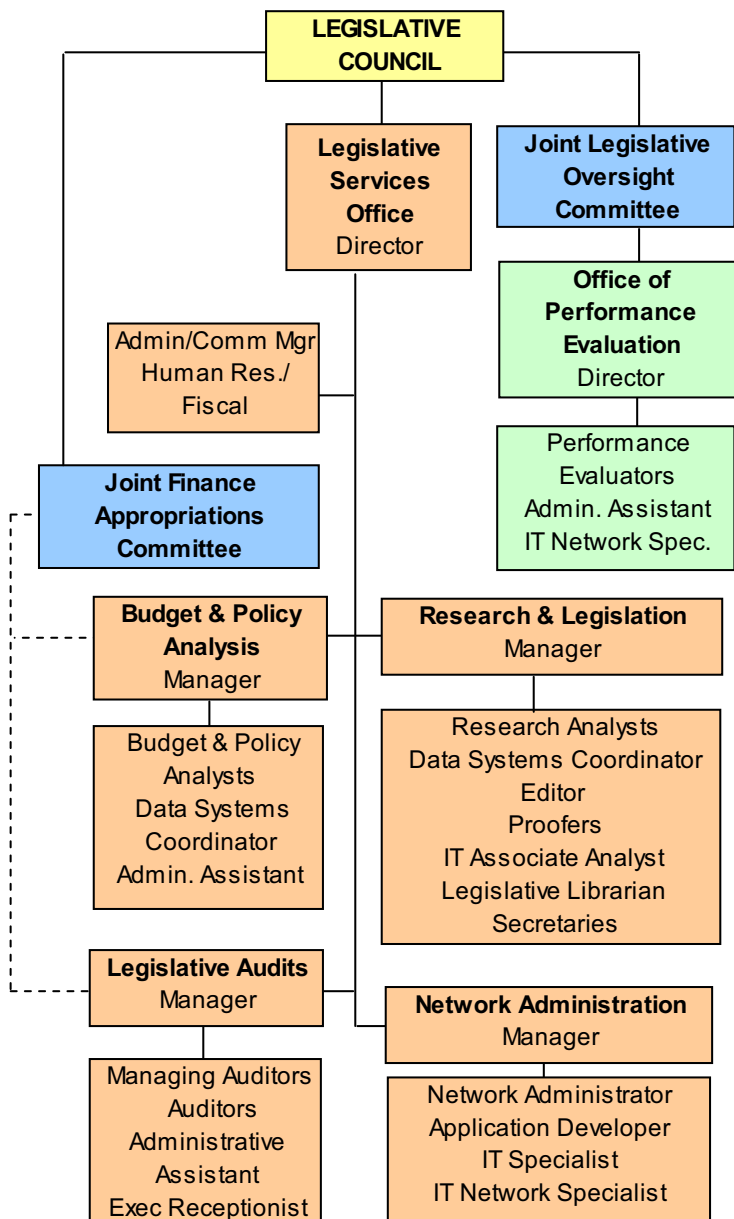
Senate

Robert Geddes, Jr.
 Bart Davis
 Patti Anne Lodge
 John McGee
 Clint Stennett
 David Langhorst
 Kate Kelly

House

Lawrence Denney
 Mike Moyle
 Gary Collins
 Eric Anderson
 Wendy Jaquet
 Anne Pasley-Stuart
 Nicole LeFavor

Legislative Staff Organizational Chart



Idaho Rankings (2006)

Commodities

	US Rank	US %	Production	Unit
Potatoes	1	28	116,975,000	cwt
Austrian Winter Peas	2	29	88,000	cwt
Wrinkled Seed Peas	2	19	140,000	cwt
Barley	2	25	52,200,000	bu
Sugarbeets	3	16	4,526,000	ton
All Mint	3	17	1,475,000	lb
Hops	3	10	5,390,900	lb
Lentils	4	11	567,000	cwt
Dry Edible Peas	4	4	598,000	cwt
Dry Edible Beans	6	7	1,862,000	cwt
Sweet Cherries	6	1	1,700	ton
All Wheat	7	5	100,590,000	ac
Apples	11	1	70,000,000	lb
All Hay	12	4	5,382,000	ton

Livestock and Livestock Products

	US Rank	US %	Production	Unit
Foodsize Trout	1	73	43,600,000	lb
Total Cheese	3	8	770,632,000	lb
Milk Production	5	6	10,161	lb
Sheep & Lambs	8	4	260,000	head
Wool	8	5	1,890,000	lb
Honey	11	2	3,515,000	lb
Cattle & Calves	15	2	2,120,000	head

cwt = hundredweight; bu = bushel

Source: 2006 Idaho Agricultural Statistics Bulletin, Idaho

Agricultural Statistics Service, U.S. Department of Agriculture

		RANKING	
	VALUE	US	NW*
AGRICULTURE			
Number of Farms (2005)	25,000	32	4
Average Acres Per Farm (2005)	472	14	5
Farm Income: Crops (2005)	\$1,900,764,000	20	3
Farm Income: Livestock (2005)	\$2,583,511,000	19	1
Farm Income: Gov't Pymts (2005)	\$191,065,000	30	3
Acres Planted (2006)	4,288,000	22	2
Acres Harvested (2006)	4,128,000	22	2

		RANKING	
	VALUE	US	NW*
POPULATION			
Population (2006)	1,466,465	39	5
Percent Change (2005 to 2006)	2.6%	3	2
Persons Per Square Mile (2006)	17.7	44	5
% White Population (2005)	95.5%	4	1
% Hispanic Population (2005)	9.1%	15	4
2030 Population (projected)	1,969,624	37	5
2000-2030 % Pop. Change (projected)	52.2%	6	2
Net Migration of Pop. (2005 to 2006)	22,500	13	4
Population per U.S. House Seat (2007)	733,233	9	5
Population per State Legislator (2007)	13,966	39	5
EDUCATION			
% School Age Pop to Total Pop. (2005)	18.8%	5	2
Pupil-Teacher Ratio (2006)	17.6 to 1	8	5
Average Teacher Salary (2006)	\$43,390	28	4
Pub High School Grad Rate (2006)	78.2%	16	2
% of Pop High School Grad (2005)	86.7%	23	5
High School Dropout Rate (2002)	3.9%	22	2
Per Capita Expend. for Ed. (2004)	\$1,891	43	6
Education Expend. as % of All State & Local Expenditures (2004)	35.0%	26	2
Expenditures Per Pupil (2006)	\$6,966	45	6
Per Capita Higher Ed. Exp. (2005)	\$592	29	6
% of Pop. College Grads (2005)	25.9%	40	6
Population per Public Library (2004)	9,752	39	5
ECONOMY			
Gross Domestic Product (GDP) (2005)	\$47.2B	42	5
2001-2005 Percent Change in GDP	23.5%	2	3
Personal Income (2005)	\$40.6B	42	5
Per Capita Personal Income (2005)	\$28,398	42	7
Median Household Income (2005)	\$44,994	26	6
Tax Burden (federal, state & local taxes as % of income) (2005)	29.0%	42	7
GOVERNMENT FINANCE			
Per Capita Fed Gov't Exp (2004)	\$6,428	36	4
Federal Civilian Employees Per 10,000 Population (2004)	58	19	5

		RANKING	
	VALUE	US	NW*
GOVERNMENT FINANCE (cont.)			
Per Capita Property Tax Rev (2004)	\$778	36	6
Per Capita State Tax Rev (2005)	\$2,053	30	4
Per Capita State Individual Income Tax Rev (2005)1	\$728	25	4
Per Capita State Corporate Income Tax Revenue (2005)1	\$98	32	2
Per Capita State Sales Tax Rev (2005)2	\$789	18	4
Per Capita State Fuel Tax Rev (2005)	\$154	10	2
Per Capita State Gov't Exp (2005)	\$4,132	37	6
State Employ. Per 10,000 Pop (2005)	160	27	5
Per Capita Local Gov't Total Revenue (2004)	\$2,992	42	6
Per Capita Local Gov't Exp (2004)	\$6,042	47	6

¹ NV, WA, and WY do not have income tax

² MT and OR do not have sales tax

EMPLOYMENT & LABOR

Average Annual Pay (2005)	\$30,777	46	6
Unemployment Rate (2006)	3.2%	42	6
Labor Force: % Women (2004)	61.3%	19	4
Job Growth (2005-2006)	4.1%	5	2
% Emp: Construction (2006)	8.5%	3	2
% Emp: Government (2006)	17.9%	17	3
% Emp: Leisure & Hospitality (2006)	9.7%	21	6
% Emp: Manufacturing (2006)	10.1%	24	3
% Emp: Mining (2006)	0.7%	15	4
% Emp: Prof. & Business Serv. (2006)	12.7%	15	2

CRIME & LAW ENFORCEMENT

Violent Crimes Per 100,000 Population (2005)	256.8	40	6
Murders Per 100,000 Pop (2005)	2.4	39	6
State Prisoner Incarceration Rate Per 100,000 Pop. (2005)	472	14	2

		RANKING	
	VALUE	US	NW*
CRIME & LAW ENFORCEMENT (cont.)			
Death Row Inmates (2005)	18	22	3
Full-Time Law Officers Per 100,000 Population (2000)	212	36	3
Per Capita State & Local Expenditures for Police (2004)	\$180	37	7
Per Capita State & Local Expenditures for Corrections (2004)	\$167	24	5
ENERGY & ENVIRONMENT			
Per Cap. BTUs Consumed (2003)	341.2B	26	3
Per Capita Energy Expend. (2003)	\$2,313	40	4
Energy Prices - Per Million BTUs (2003)	\$10.83	34	5
Per Capita Gasoline Used (Gal.) (2005)	435	41	4
National Priority Listed Hazardous Waste Sites (2005)	9	41	5
Pollution Released by Mfg. Plants Per Pounds of Toxins (2004)	15.0M	30	4
HEALTH			
% of Pop. w/o Health Insurance (2005)	16.5%	17	3
Community Hospitals Per 100,000 Population (2005)	2.7	15	3
Birth Rate Per 1,000 Pop (2005)	16.1	4	2
Teenage Birth Rate Per 1,000 (2005)	38	26	3
Births to Unmarried Women as a % of All Births (2005)	22.9%	49	6
Abortions Per 1,000 Live Births (2003)1	42	46	6
Deaths (2004)	10,044	38	5
Cancer Deaths (2007)	2,370	41	5
Heart Disease Deaths (2003)	2,566	42	5
Suicide Deaths (2003)	217	38	5
AIDS Deaths (2003)	NA	NA	5
Percent of Adults Overweight (2005)	61.3	26	3

¹ No data reported by WY

		RANKING	
	VALUE	US	NW*
HEALTH (cont.)			
% of Children (19-35 months) Fully Immunized (2005)	68.4%	40	3
SOCIAL WELFARE			
% of Population in Poverty (2005)	10.3%	17	4
Per Cap Soc. Sec. Payment (2005)	\$1,664	38	5
% Population in Medicare (2005)	13.5%	37	4
% Pop. Receiving Public Aid (2004)	1.8%	48	5
Recipients of TANF Payments (2006)	2,881	49	6
% Change in TANF Recipients (2005-2006)	(9.8%)	31	4
% Pop. Receiving Food Stamps (2006)	6.2%	40	4
TRANSPORTATION			
Per Cap Fed Highway Fund (2007)	\$170	8	3
% Federally Funded Road & Street Miles (2005)	23.2	31	4
Pub Road & Street Mileage (2005)	47,129	35	4
Highway Fatalities Per 100 Million Vehicle Miles (2005)	1.85	13	3
Alcohol Related Fatalities as a % of all Highway Fatalities (2005)	39	40	5
Safety Belt Usage Rate (2006)	80%	24	6
Vehicle Registrations (2005)	1,374,056	37	4
DEFENSE			
Per Capita US Defense Dept. Expenditures (2005)	\$489	45	6
US Def. Dept. Personnel (2005)	12,630	42	5
Active Duty Military Personnel (2005)	4,230	32	4
Number of Veterans in Idaho (2006)	131,827	40	5

Source: *State Rankings 2007*, Morgan Quitno, 18th Edition

* NW Rank: Idaho's rank relative to its six contiguous neighboring states: Montana, Nevada, Oregon, Utah, Washington, and Wyoming.

Values Are Ranked From High To Low (Highest = 1)

Notes:

